

SECTION ONE

MANAGEMENT OF VALUE AND BY VALUE. SURVEY RESEARCH

1. GENERAL INFORMATION ABOUT RESEARCH SURVEY

1.1. Research aims

The aims of the research carried out in the years 2013–2014 were the following:

- establishing the significance of various groups of values in management and priorities in this field;
- specifying the impact of values on management in organizations of various types;
- establishing, which values gain in terms of importance and which ones lose importance;
- establishing the significance of the chosen economic values (long-term and medium-term profit, competitiveness, innovativeness and effectiveness);
- establishing the significance of the chosen non-economic values (sustainable growth, corporate responsibility, dignity-based values, trust, balancing professional work and other) dimensions of life (personal and family dimensions, spiritual dimensions, participation in culture, social and political life, etc.), broad perception of (not only in an economic dimension) quality, justice and honesty;
- establishing and analysing common values in the analysed organizations;
- recognising the values respected in the personnel policy (in terms of decisions relating to recruitment and redundancies, promotions and demotions, evaluation of work and employees, remuneration, intangible rewards);
- establishing to what extent and in what way values may be availed of in terms of professional management while taking account of the specifics of entities of various legislative and organizational forms.

1.2. Research thesis

The **main thesis** adopted is as follows: **Management that respects the acknowledged values, not only economic ones, increases the level of credibility and effectiveness of an organization, matches the contemporary needs and expectations of the management staff and employees, favours the integration of people in an organization and facilitates the running of personnel policies.**

Detailed thesis:

1. **Values are always taken into account in management and have a driving force, even if this is not done in a very conscious manner. Understanding this fact may have positive impact on the attitude of the management staff and employees in terms of values.**

A similar notion may be expressed in the following words: Management devoid of values is impossible and does not exist in practice even when the management staff renounce management that respects values. Hence, it is not the case of whether values are respected as certain values are always respected,² but rather which values are acknowledged as being important and what their hierarchy is, while also which values in reality (and not only in postulates or desires) constitute the motivation to undertake action on their bases.

2. **It is not possible to manage professionally and efficiently only by means of values. Thus, it is necessary to search for compilatory and integrated techniques where values have a certain, but usually restricted role to fulfil or apply management that respects and promotes values instead of MBV.**

Hypothesis 2 assumes that although values are necessary in management and are utilized, restricting it to management by values (MBV) exclusively would not be a good idea as this would make management too soft and “underspecified” and would hinder its operationalization (perhaps even render it impossible). Hence, it would be quite necessary to adopt compilatory techniques as MBV is one of two or more techniques of management, e.g. alongside management by aims, management by results, offensive management, or even others that are appropriate to the needs of an organization or to promote management by respecting values (not only economic ones) instead of MBV. In hypothesis 2, the conviction is expressed that values should enrich management and not strip it bare of all the “hard” elements, substan-

² Profit, profitability of the economic activity is also a value. Thus, if an entrepreneur or another in a managerial position claim that the sole aim of his activities is that of profit, this also matches a defined value, although it is surely excessively one-sided.

tiveness and measurability. There would also not be the deliberate creation and spreading of the illusion that maintaining specific values is sufficient for an efficient and effective management.

3. With relation to the *tyranny of values* of Nicolai Hartmann, we express the conviction that **there is no absolutization, nor excessive promotion of any singular value or homogenous groups of values.**
4. **Economic values play a dominant role in large corporations, particularly in joint-stock companies. In smaller entities, which are not listed, greater balancing of the economic and non-economic values takes place.**
5. **Operationalization of management with the use of values is difficult and this whole process is generally weak in advanced enterprises.**

1.3. Respondents, survey

The target group of the herein research was the representatives of entities from the private sector and the public sector, particularly the managers of the higher, medium and lower levels of management, while also specialists from different organizations. The selection of respondents was deliberate. With reference to the representatives of the managerial staff, the respondents were people employed in trading companies that reacted positively to the proposition of participating in the research, while also students of extramural studies and post-graduate studies from the following colleges: Warsaw School of Economics (College of Science on Entrepreneurship), Jagiellonian University (Faculty of Management and Social Communication), Wyższa Szkoła Finansów i Zarządzania w Warszawie (Faculties of Management, Political Science, Psychology) and Szkoła Główna Gospodarstwa Wiejskiego (Faculty of Economics and Applied IT and Mathematics). The total number of correctly completed survey forms amounted to 512.

We did not undertake representative research as in terms of the time allowed within the framework of the resources at our disposal it was not possible.

The survey utilized in the research has been attached at the end of the herein work. The questions in the survey were constructed in such a way as to first and foremost reflect the qualitative dimension of the research. In the first section of the survey, there were general questions relating to the relevance and significance of the various groups of values in an organization, as well as changes in the significance of values. The subsequent sections contained questions organized according to the groups of values as follows: ranging from economic values to non-economic values and corporate values.

The questions in the final section related to respecting values in the personnel policy of an organization. The specifications were stated at the end of the survey. All the questions in the survey were of a detailed nature and referred to a specific issue.

The majority of the questions were of the nature of the level of importance. The responses to these questions were organized with regard to the growing intensity of the features which the questions related to. The descriptive nature of the responses enabled the precise construction of questions and comprehension of the intentions of the author of the questions. All the questions relating to the level of importance contained the possible response of "other" with the possibility of entering one's own response, while some of the questions also contained the possibility of supplementing the response (a certain number of responses of a partially open nature). Respondents were given the task of choosing one or several responses depending on the question at hand, although as results indicated, the majority of people marked in one answer mainly due to the fact that the manner of description in terms of the responses had the task of completing the space of the possible answers (the responses were to supplement, while simultaneously be separable, but not to overlap in terms of significance). Two questions were of the nature of a symmetric scale in the form of a matrix, defining the intensity of the significance of specific values in an organization and the intensity of the significance of the various aspects of effectiveness in an organization. Two questions were of a descriptive nature (open).

The responses to the survey questions were analysed from a qualitative viewpoint and also from a statistical viewpoint in part, which facilitated the construction of the questions in terms of the level of importance and description. As the scale of the questions on the level of importance was merely serial and descriptive, statistical analysis was rendered impossible, thus the authors restricted themselves to the presentation of the structure of responses by taking account of the groups according to specifications. In the case of questions with responses with numerical scales, the statistical analysis carried out involved a verification of whether the distribution of responses was of a normal nature, as well as the calculation of the basic statistical parameters, while subsequently a comparison of the distribution between the groups of respondents.

All the data included in the tables and diagrams is derived from the self-analysis described here.

The research survey in its first version contained 59 questions and 14 pages of content. Following the collection of opinions, while also within the framework of testing, it was limited to 35 questions and 6 pages of content. This naturally gave rise to some detriment in terms of the depth of the research and thoroughness of the concept, but it was necessary however in or-

der for respondents to feel the desire to complete it as the first version was excessively time-consuming and discouraging in terms of cooperation.

The addresses were also changed. Initially, the target group of the research was the top-management of joint-stock companies listed on the Warsaw Stock Exchange. Due to the insufficient number of those willing to participate in the research, we decided to complement the number of respondents by encompassing working students of second degree studies and post-graduate studies in the afore-mentioned national universities in the research (in managerial and specialized positions). This change made the research more interesting as we consequently not only analysed joint-stock companies in which an excessive amount of research has already been executed and which constitute a mere fraction of a percentage point of the total number of enterprises in Poland, but, also other enterprises that are not joint-stock companies and entities from the public sector. Thanks to this fact, we gained the possibility of becoming familiar with the differences between management respecting and promoting values between joint-stock companies, other enterprises and entities from the public sector. A sample of 512 respondents was adopted, while not statistically representative, it is sufficiently large to observe a multitude of qualitative dependencies.

1.4. IT support of research

Within the framework of the project, software was prepared that was dedicated to running research in an electronic form. With this aim in mind, a domain and a virtual server were purchased on which the software program was initiated, providing the possibility of completing the survey via the Internet. The aforesaid program was based on the PHP Technologies with the aid of MySQL database.

During the course of designing the solution, a key requirement was to preserve the confidentiality of data. Among other aspects, a unique code for the survey was generated for each of the analysed firms facilitating work only within the framework of the installations of the survey designated for the firm at hand.

With the aim of rendering the survey accessible, a link to the survey, together with a code were prepared, which were subsequently sent via electronic mail in the form of *hyperlink* to the e-mail address provided by a particular firm. Access codes to the survey and emails were generated

Likewise, during the course of designing the system, an array of conveniences for the users was taken into account. In the case of each question, the page number was possible to set on which the question was to be presented.

While configuring the questions, the assumption was adopted so that such a number of questions would appear on a page which was opened that would not cause the necessity of tiresome scrolling on the browser. Furthermore, during the course of completing the survey, it was possible to go to any given page by entering its number. Additionally, navigational buttons were placed on each page that facilitated moving to the first/previous/next/last page. A button was placed on the final page that enabled closing the given section of the survey following completion.

Assuming that in a given session of completing the survey the user can not complete the entire survey, a function was added to the program thanks to which after logging into the system again the page where the user had finished the previous session was reopened. Responses to the questions were entered simultaneously without the necessity of manual entry via buttons, as well as without the danger of losing data in random cases.

The IT system was equipped with an interface for the administrator (orderer of the preparation of the survey), facilitating the presentation of the basic statistics of completing the survey with the progress of the completion of the particular survey, as well as a summary of the entire progress.

2. CHARACTERISTICS OF RESEARCH SAMPLE

A total of 512 respondents participated in the survey. A set of tables describing the research sample has been illustrated below in Tables 1–4.

Table 1. Functions fulfilled by the respondents in organizations

No.	Group of positions / functions	No. of indications	% of indications
1.	Managerial	144	28.1
2.	Specialized	368	71.9
	Total	512	100.0

Source: own research.

In terms of the managerial positions, the following among others, were indicated:

- Directors-relating to Strategy, Relations with Investors, as well as Mergers and Takeovers, HR. Other positions than HR.
- Chairman of the Board (mainly in smaller companies); member of the Board.
- Manager: plant, department, division, branch, office, section, project, process.

Table 2. Market section (according to GUS), in which the organizations of the respondents achieve the greatest revenues

No.	Market sector (according to GUS – Central Statistical Office of Poland)	No. of indications	% of indications
1.	Industry	52	10.1
2.	Trade; repairs of car vehicles	117	22.8
3.	Construction	17	3.3
4.	Transportation and warehouse management	26	5.1
5.	Professional, scientific and technical activities	44	8.6
6.	Financial and insurance activities	78	15.2
7.	Accommodation and catering	27	5.3
8.	Information and communication	57	11.2

9.	Servicing the real estate market	9	1.8
10.	Other (mainly relates to the public sector – self-governing bodies, institutes of culture, health care, etc.)	85	16.6
	Total	512	100.0

Source: own research.

Table 3. Number of people employed in organizations where the respondents work

No.	Number of those employed	Results of responses (items)	Indications (%)
1.	up to 250 employees	319	62.3
2.	251–500 employees	56	11
3.	over 500 employees	137	26.7
	Total	512	100.0

Source: own research.

As may be seen, small and medium-sized entities are dominant (as in the economy as a whole), whereas a certain over-representation of large entities in comparison with the structure of the economy as a whole.

Table 4. Legislative-organizational forms of entities where the respondents work

No.	Legislative-organizational forms	Number	%
1.	Joint-stock companies	134	26.2
2.	Other enterprises that are not joint-stock companies	329	64.2
3.	Public sector units	49	9.6
	Total	512	100.0

Source: own research.

The data from Table 4 indicates the over-representation of joint-stock companies in the research.

3. PERCEPTION OF VARIOUS VALUE GROUPS IN MANAGEMENT

There is a significant number of values that both complement each other and compete with each other. Due to the great variety, there is the need for their grouping, which may be executed in various ways. However, it is difficult, or actually impossible to group values in such a manner as for the divisions to be adequate and separable as a multitude of values indicate relations with different groups, while moreover certain values are of an aggregated nature, synthetic so to speak, whereas others are more elementary. There are various sets of values and the ties between them which are frequently of the nature of conjunction – composite values have some common values, while others are separate.

In various eras, periods and regions of the world different values have been preferred; alongside the common and timeless ones, certain values emerged or increased in terms of importance, while others lost their level of significance. Our research relates to the values that are significant in terms of contemporary management in Poland. These values are approximate to those that are acclaimed in the EU, of which we have been formally part of since 10 years ago, although our historical and cultural ties with Europe have an incomparably longer history.

In management that respects values, the significance that is attributed to them is relevant. Without the familiarity of this significance and explicitness of the notions, it would be difficult to analyse these values and deal with the issue in general. Hence, the project of the catalogue of values for use in management was prepared (T. Oleksyn 2012; slightly modified version dating from 2014 is presented in the third section of this report), encompassing 30 chosen values, set out in **four groups of values** as follows:

- economic;
- ethical and cultural;
- competence and development;
- social and civic.

This type of catalogues are scarce in terms of their preparation in the world; in the majority of cases they relate to the values respected by employees or in business. A catalogue of values for use in management or economics is even more difficult to find.

3.1. Perception of economic values against the background of other value groups

Economic values constitute a rather large group. They encompass the following, among others: value of an enterprise, effectiveness, profitability, viability, competitiveness, innovativeness and exchange rates. This is associated with economics and management, while the theoretical bases for them have provided us with so many excellent economists and people of management that listing the greatest of them exceeds the intentions and possibilities of this report. Of the contemporary representatives of these disciplines that deal with the various aspects of values these are definitely the following (in alphabetical order): K. Blanchard, S. Byrne, S.O. Dolan, P.F. Drucker, R. Kaplan, S. Lachowski, M. O'Connor, M. Porter, R.A. Rappaport, D. Young and J. Welch.

We expected the revelation of the high level of importance of economic values in the research as contemporary societies in our cultural zone pay great attention to them, while enterprises are organizations for whom the economic results are frequently the most important gauge of success. Thus, it was interesting to confront such expectations of the researchers which also resulted from the theory of economics and subject-related literature with the actual research results.

The significance of the economic values and values from other groups have been displayed below in Tables 5–12.

Table 5. Importance of economic values against the background of others according to respondents

No.	Economic values	Number of responses	% of responses
1.	Economic values are the most significant for us, alongside respecting the law	167	32.6
2.	Economic values are of key significance to us; respecting the law, ethical norms and good practices are also of key significance to us	289	56.4
3.	Non-economic and non-ethical and cultural values, civic values associated with development, the ecology are acknowledged by us to be as important as the economic values as no value group is treated as a priority	52	10.2
4.	Other responses (*)	4	0.8
	Total	512	100.0

(*) Entrepreneurship is also enumerated here, although it may be deemed to be a socio-economic value (it refers to all notes marked by asterisks).

Source: own research.

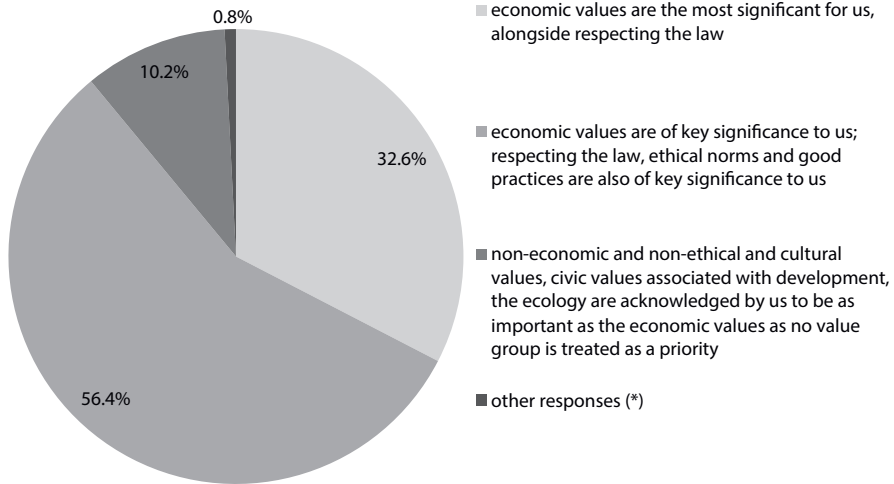


Chart 1. Economic values

Source: own research.

Economic values (and adherence to the law) are perceived as the most important among all the groups of values by only one third of the respondents. Most people accepted variant 2, where there is an additional indication of the significance of ethics and good practices in running a business. Other non-economic and cultural values, as well as civic values associated with competences and development, although perceived to be relevant are not however so important in the opinion of nearly 90% of respondents as the economic, legislative and ethical ones as may be interpreted from the data illustrated in position 3. This indirectly points to the concept of *sustainable development*, where it is assumed that economic development should be carried out with respect for the natural environment and the good of the future generations, while preserving the balance of the axis of professional life–family life–other important dimensions in the life of a person do not find support in terms of the majority of respondents.

In Table 6 it is shown how the responses are formulated depending on the type of enterprise.

Table 6. Importance of particular value groups depending on the type of organization

No.	Significance of value group	Joint-stock companies (*)		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	The most important are economic values, alongside respecting the law	48	35.8	107	32.5	12	24.5
2.	The most important are economic values, alongside respecting the law, ethical norms and good practices	77	57.5	187	56.8	25	51
3.	Non-economic-ethical values, as well as cultural, civic values associated with development, the ecology are acknowledged by us to be equally important as economic values as none of the value groups is treated as a priority	8	6	34	10.3	10	20.4
4.	Other responses	1	0.7	1	0.3	2	4.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

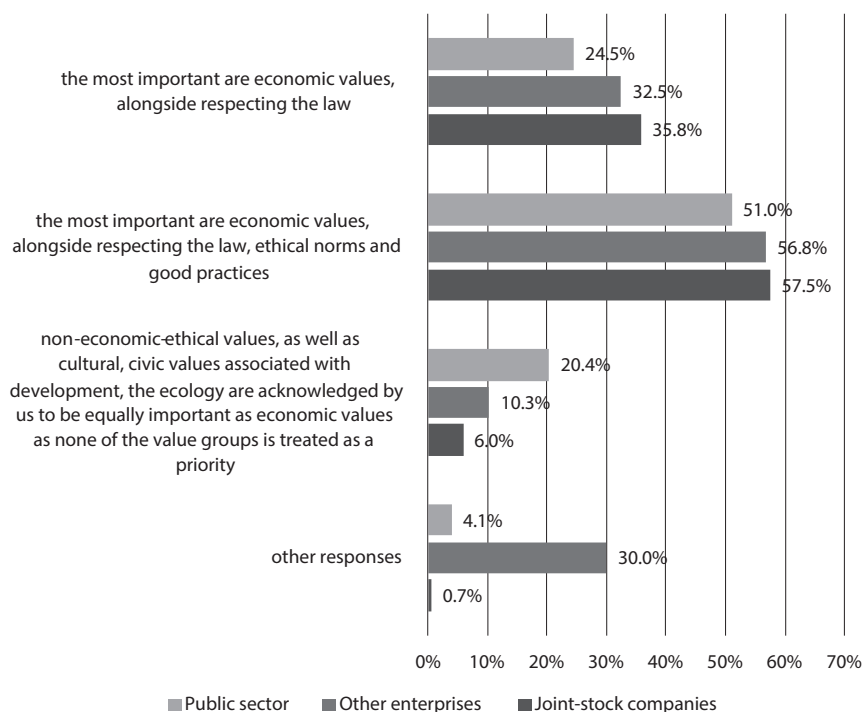


Chart 2. Importance of particular value groups depending on the type of organization

Source: own research.

In accordance with our expectations, the importance of the economic values is at its highest in the joint-stock companies and at a slightly lower level (by 3 percentage points) in other types of enterprises. It is clearly lower however in organizations from the public sector in terms of government and self-governing administration, education, health care, etc. As many as every third respondent in the sector of enterprises acknowledged economic values as being of key importance (as well as adherence to the law), whereas only one fourth in the public sector were of the same view.

The majority of respondents consisted of working students who had frequently encountered such values as effectiveness, efficiency, competitiveness, profitability, etc. at college level and business departments (economic). With relation to this, they acknowledged the superiority of economic values relatively more frequently than the majority of employees of the public sector. Naturally speaking, this is also influenced by significant specifics of the entities from the private sector on the one hand, while from the public sector on the other hand.

3.2. Perception of ethical and cultural values

In subject-related literature and academic teaching, attention has been widely placed on the significance of ethical and cultural values since at least the 1980s. This is associated with among other aspects, the works of such theorists and researchers as (in alphabetical order) K. Blanchard, M. O'Connor, T. Donaldson, E. Fromm, R.R. Gesteland, E. Hall, Ch. Hampden-Turner, A. Havard, G.A. Hofstede, M. Kets de Vries, C. Kluckhorn, A.L. Kroeber, G. Morgan, D. Riesman, L.V. Ryan, E.H. Schein, A. Trompenaars, while also M. Czerska, W. Gasparski, J. Klimek, L. Korporowicz, M. Kostera, B. Pogonowska, M. Rybak, Cz. Sikorski, J. Szczupaczyński, G. Szulczewski, M. Śliwa in Poland.

Ethical and cultural values are numerous in quantity. They are in part convergent in terms of each other and it would be difficult to separate some ethical and cultural values. Hence, they have been perceived in terms of one group of values. This includes the following, among others, responsibility, honesty, justice, involvement, affability, credibility, reliability, trust, respect, cooperation, solidarity, skill of reaching compromise, tolerance, magnanimity, empathy, understanding, civil courage, moderation and loyalty. The results of the research with reference to these groups of values are set out in Tables 7 and 8.

Table 7. Perception of ethical and cultural values in the total organizations analysed

No.	Ethical and cultural values	Number of responses	% of responses
1.	Perceived as important for the realization of the missions, aims and image of a firm and culture promoted; while also sufficiently displayed in the management system of a firm	220	43.0
2.	Important for the realization of the mission, aims and image of a firm and culture promoted, however not fully appreciated and insufficiently displayed in the management system of a firm	204	39.8
3.	Treated in general terms as secondary in the set of economic values	81	15.8
4.	Other responses	7	1.4
	Total	512	100.0

Source: own research.

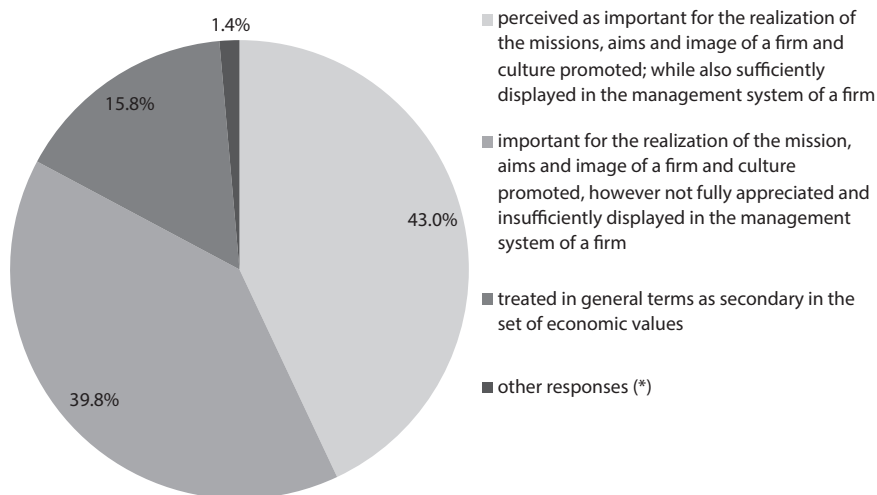


Chart 3. Perception of ethical and cultural values in the total number of organizations analysed

Source: own research.

The majority of respondents acknowledge ethical and cultural values as significant as the total of responses in lines 1 and 2 amounted to 82.8%. These values are deemed to be less important by 16% of respondents.

Table 8. Ethical and cultural values in joint-stock companies, other trading companies and in the public sector according to respondents

No.	Ethical and cultural values	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Important for the realization of the missions, aims and image of a firm and culture promoted, while also sufficiently displayed in the management system of a firm	50	37.3	145	44.1	25	51
2.	Important for the realization of the missions, aims and image of a firm and culture promoted, however are not fully appreciated and are insufficiently displayed in management system of a firm	58	43.2	131	39.8	15	30.6
3.	Treated in general terms as secondary in the set of economic values	23	17.2	50	15.2	8	16.3
4.	Other responses	3	2.3	3	0.9	1	2.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

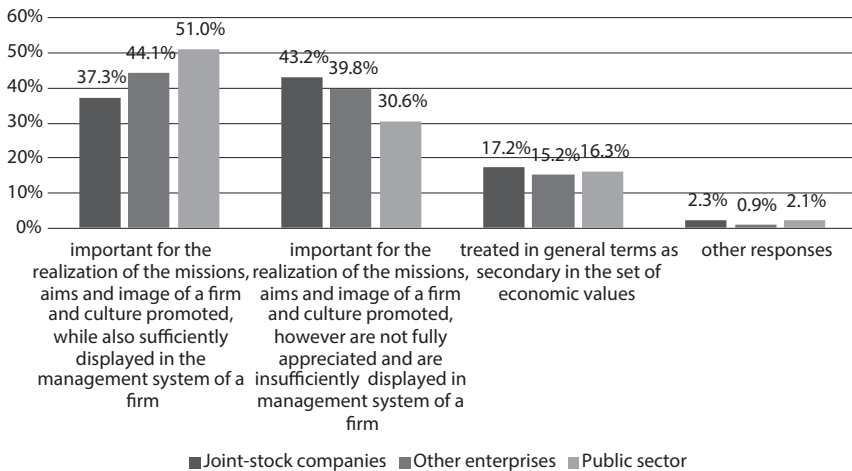


Chart 4. Ethical and cultural values in joint-stock companies and other trading companies, as well as in the public sector according to respondents

Source: own research.

As may be observed, ethical and cultural values are not only deemed to be significant, but also appreciated and sufficiently displayed in the system of managing organizations, particularly in the public sector, although 51% of such responses is not such a distinctive result. Joint-stock companies achieve the lowest result in this case, namely 37.3%.

Of the “other responses”, attention was paid to the differences between the declarations (“propaganda”) and reality, by using such words as “facade”, “fear of partners relating to ethical management”, “third plan” treatment of ethical and cultural values. Nevertheless, such critical opinions were rare.

3.3. Perception of competence and developmental values

Values associated with competences and development are also numerous. They may be treated together as professional development or socio-professional development which is strictly associated with the broad perception of competences. We assume that the working competences³ encompass the following:

- abilities and predispositions;
- internal motivations;
- education and knowledge;
- experience and practical skills;
- personality features, attitudes and behaviour that are important in professional work and in fulfilling the specific organizational roles;
- ability and tendency towards professional development;
- ethical and moral competences; morale of the team / organization;
- state of health and psycho-physical form.

In the case of people managing competences, they encompass hard and soft⁴ elements which are useful in professional management, which are particularly associated with leadership. Values in the aforesaid groups are not identical to competences, although they are closely connected. For instance, education and knowledge are both competences, as well as values that are acclaimed in contemporary societies.

The perception of competence and developmental values on the part of respondents is illustrated in Tables 9 and 10.

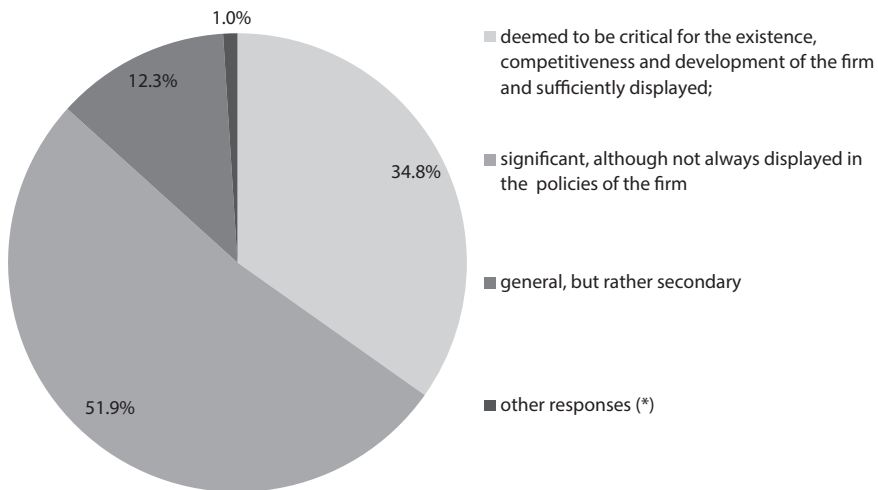
³ Working competences is a wider notion than the competences of employees / worker competences as they also encompass the management team and those working on their own account that do not have the status of being hired.

⁴ Hard competences are the skills and knowledge necessary to carry out a specified job; soft competences are the so-called psycho-social skills as they are associated with the psyche and social skills. They are not born skills, but are acquired during the course of education and experience.

Table 9. Perception of competence and developmental values⁵ in the organizations analysed

No.	Competence and developmental values	Number of responses	% of responses
1.	Deemed to be critical for the existence, competitiveness and development of the firm and sufficiently displayed	178	34.8
2.	Significant, although not always displayed in the policies of the firm	266	51.9
3.	General, but rather secondary	63	12.3
4.	Other responses	5	1.0
	Total	512	100.0

Source: own research.

Chart 5. Perception of the competence and developmental values⁶ in the organizations analysed

Source: own research.

The conviction was most frequently expressed (in half of the cases) that competence and developmental values are important, although not sufficiently displayed in the policies of an organization. Every third respondent felt

⁵ Competence and developmental values are in particular: education and knowledge, experience and skills, leadership, creativity, activity, communicativeness, attitudes and behaviour, health and psycho-physical form, professionalism, ability to achieve aims and realization of tasks, professional development.

⁶ Competence and developmental values are in particular: education and knowledge, experience and skills, leadership, creativity, activity, communicativeness, attitudes and behaviour, health and psycho-physical form, professionalism, ability to achieve aims and realization of tasks, professional development.

that they are not only deemed to be important, but also strongly expressed in the system of management, strategies and policies of an organization.

Table 10. Competence and developmental values according to respondents; aggregated data

No.	Competence and developmental values	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	<u>Critical</u> for the existence, competitiveness and development of a firm and treated as such	42	31.3	121	36.8	15	30.6
2.	<u>Significant</u> , although not always sufficiently displayed in the policies of a firm	69	51.5	172	52.3	26	53.1
3.	Generally speaking, rather <u>secondary</u> , although primary in some areas of activities	21	15.7	34	10.3	7	14.3
4.	Other responses	2	1.5	2	0.6	1	2
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

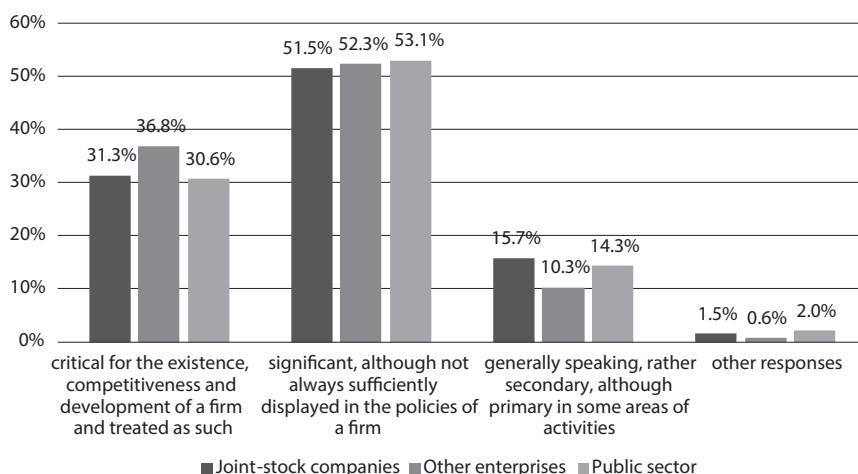


Chart 6. Competence and developmental values according to respondents; aggregated data

Source: own research.

It may come as some surprise that it is relatively rare to perceive the significance of the competence and developmental values in the public sector.

Of the (few) “other responses”, it was possible to find the claim that promotions are decided more by seniority and not competences, as well as the

treatment of competences as “decisively secondary”, or “of little significance to the firm”.

3.4. Perception of social and civic values

Social and civic values also play a certain role in the management of organizations, both due to the fact that it is also necessary to refer to them, as well as the fact that the people associated with the organization avow to them. Ignoring or violating them, even unconsciously, may be the source of conflicts and weaken the ability to manage. Social and civic values are in particular civic involvement, action towards the common good (in the name of the good of the state and local communities, restriction of unemployment, environmental protection, development of culture, protection of health and life, sport and recreation, charity, etc.), social cohesion, adherence to the law, patriotism and others from this group.

We expected that these values may not be perceived as particularly important in the management of an organization and in the formation of its culture, however they shall not be completely marginalized. Marginalization would not be beneficial from the viewpoint of the realization of the notion of a civic society and the realization of the concept of sustainability. The results have been indicated in Tables 11–12.

Table 11. Social and civic values⁷ of the total organizations analysed

No.	Social and civic values	Number of responses	% of responses
1.	Equally important as economic values	115	22.4
2.	Significant, but less important than economic ones	166	32.4
3.	Perceived rather as secondary, taking on significance in an organization rather sporadically	222	43.4
4.	Other responses	9	1.8
	Total	512	100.0

Source: own research.

⁷ These are as follows: civic involvement, activity for the common good (on behalf of restricting unemployment, environmental protection, development of culture, protection of health and life, sport and recreation, charity, etc.), social cohesion, adherence to the law, patriotism, as well as others from this group.

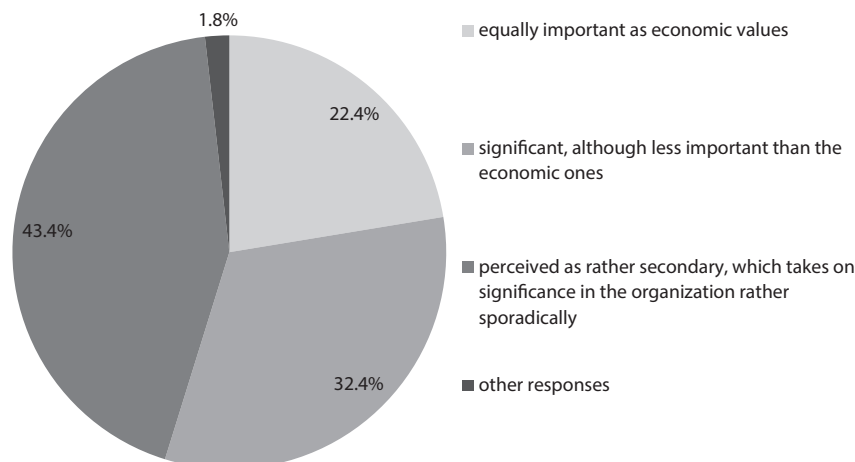


Chart 7. Social and civic values⁸ in the total organizations analysed

Source: own research.

Social and civic values were most frequently perceived as “secondary” in organizations (among respondents), taking on significance only sporadically with 43.4% of such responses. Of the sporadic “other responses”, the marginality of these values strengthened in the life of an organization, using such words as “insignificant”, “rather insignificant”.

Table 12. Social and civic values in the cross-section of the particular types of organizations according to respondents

No.	Social and civic values	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Equally important as economic values	29	21.6	69	21.0	17	34.7
2.	Significant, but less important than economic ones	40	29.8	110	33.4	16	32.6
3.	Perceived rather as secondary, taking on significance in an organization rather sporadically	63	47.1	145	44.1	14	28.6
4.	Other responses	2	1.5	5	1.5	2	4.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

⁸ These are as follows: civic involvement, activity for the common good (on behalf of restricting unemployment, environmental protection, development of culture, protection of health and life, sport and recreation, charity, etc.), social cohesion, adherence to the law, patriotism, as well as others from this group.

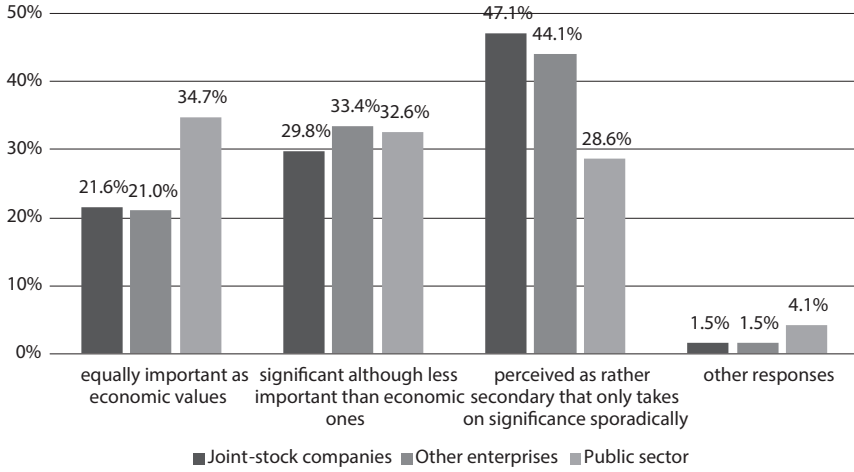


Chart 8. Social and civic values in the cross-section of the particular types of organization according to respondents

Source: own research.

The greater significance of social and civic values is clearly visible from the viewpoint of the representatives of the public sector rather than in the private sector, which should be of no surprise, although it could certainly have been expected that the differences would be even more profound than what was revealed by the research.

4. IMPACT OF VALUES ON MANAGEMENT IN THE OPINIONS OF RESPONDENTS

In this section, an attempt has been made to establish the qualitative impact of values, as indicated in chapter I in terms of management and the differentiation of the assessment of respondents with relation to the 4 types of groups. The impact of values on 10 distinct areas was analysed: the integration of people with an organization, the motivational system, overcoming crises and difficulties, discipline in an organization (including work discipline), the culture of an organization, the effectiveness of the operations of an organization, the satisfaction of employees, restricting pathology, the expectations of employees and the image of an organization. The results have been indicated in Tables 13–17.

Table 13. Impact of values on management in the opinions of respondents, aggregated data

No.	Types of impact	Very weak		Weak		Average		Rather strong		Strong	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Integrate people in organizations	10	1.9	44	8.6	119	23.3	221	43.1	118	23.1
2.	Constitute a real element of the motivational system	12	2.3	46	9	141	27.6	232	45.3	81	15.8
3	Facilitate overcoming crises and difficulties	7	1.4	44	8.6	148	28.9	331	43.2	92	17.9
4.	Increase discipline	7	1.4	58	11.3	173	33.8	198	38.7	76	14.8
5.	Have a favourable impact on the culture of an organization	13	2.5	44	8.6	152	29.7	185	36.1	118	23.1
6.	Serve the higher level of effectiveness of an organization	7	1.4	29	5.7	109	21.3	228	44.5	139	27.1
7.	Favour greater satisfaction among employees	14	2.8	48	9.3	118	23.1	211	41.2	121	23.6
8.	Have a restrictive impact on pathology	24	4.7	102	19.9	167	32.6	152	29.7	67	13.1
9.	Cause people to expect their presence and respect	14	2.7	49	9.6	168	32.8	205	40.1	76	14.8
10.	Have an impact on the external image of the firm	7	1.4	29	5.7	68	13.3	203	39.6	205	40

Source: own research.

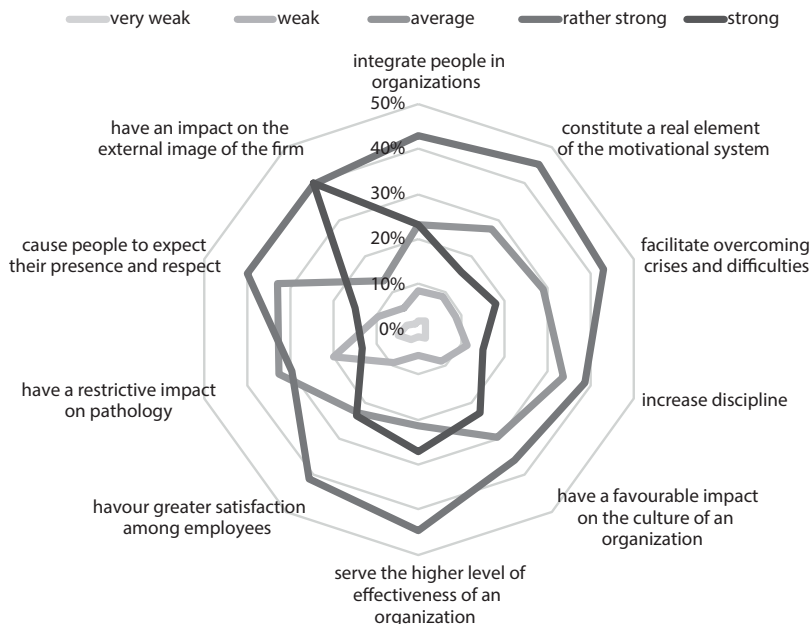


Chart 9. Impact of values on management in joint-stock companies

Source: own research.

It is surely surprising (and uplifting), but respondents most frequently indicate the strong or rather strong impact of values on the system of management in an organization. This particularly relates to the impact of values on the following:

- external image of an organization (as many as 79.6% of respondents feel that it is strong, or rather strong);
- motivating employees (72.9% indicate a strong impact or rather strong impact);
- strengthening the organizational and work disciplines (72.5% of respondents assess this as strong);
- overcoming crises (72.1% of such indications);
- growth in the effectiveness of the operations of an organization (71.6% of people are of the opinion that it is strong, or rather strong);
- integrating people in an organization (66.3% of people indicate as above).

There are certain differences, albeit not very significant, between the impact of the values on the management of an organization, depending on the legislative and organizational form and area of activities. The impact of values on management in joint-stock companies is slightly weaker than in the remaining enterprises and in organizations from the public sector.

Table 14. Impact of values on management in joint-stock companies

No.	Impact of values	Very weak		Weak		Average		Rather strong		Strong	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Integrate people in organizations	2	1.5	11	8.2	33	24.6	61	45.6	27	20.1
2.	Constitute a real element of the motivational system	4	3	13	9.7	32	23.9	69	51.5	16	11.9
3.	Facilitate overcoming crises and difficulties	1	0.7	10	7.5	37	27.6	66	49.2	20	15
4.	Increase discipline	3	2.2	17	12.7	43	32.1	46	34.3	25	18.7
5.	Have a favourable impact on the culture of an organization	4	3	9	6.7	35	26.1	49	36.6	37	27.6
6.	Serve the higher level of effectiveness of an organization	3	2.3	6	4.6	29	21.6	60	44.7	36	26.8
7.	Favour greater satisfaction among employees	3	2.2	13	9.7	36	26.9	56	41.8	26	19.4
8.	Have a restrictive impact on pathology	7	5.2	22	16.4	47	35.1	40	29.9	18	13.4
9.	Cause people to expect their presence and respect	5	3.7	14	10.4	38	28.4	57	42.6	20	14.9
10.	Have an impact on the external image of the firm	1	0.7	7	5.2	16	11.9	53	39.6	57	42.6

Source: own research.

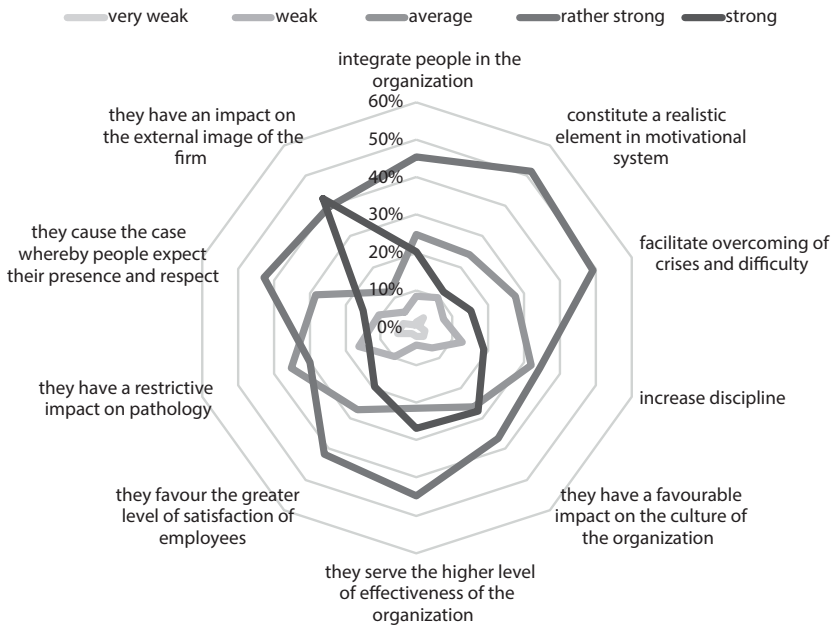


Chart 10. Impact of values on management in joint-stock companies

Source: own research.

Table 15. Impact of values on management in the remaining enterprises

No.	Impact of values	Very weak		Rather weak		Average		Rather strong		Strong	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Integrate people in organizations	7	2.1	29	8.8	72	21.9	141	42.9	81	24.3
2.	Constitute a real element of the motivational system	6	1.8	29	8.8	98	29.8	140	42.6	56	17.0
3	Facilitate overcoming crises and difficulties	5	1.5	34	10.3	93	28.3	136	41.3	61	18.5
4.	Increase discipline	2	0.6	34	10.3	114	34.7	136	41.3	43	13.1
5.	Have a favourable impact on the culture of an organization	8	2.4	29	8.8	103	31.3	118	35.9	71	21.6
6.	Serve the higher level of effectiveness of an organization	3	0.9	19	5.8	69	21.0	146	44.4	92	28.0
7.	Favour greater satisfaction among employees	9	2.7	31	9.4	69	21.0	133	40.4	87	26.4
8.	Have a restrictive impact on pathology	16	4.9	70	21.3	104	31.6	95	28.9	44	13.4
9.	Cause people to expect their presence and respect	7	2.1	32	9.7	115	35.0	128	38.9	47	14.3
10.	Have an impact on the external image of the firm	5	1.5	20	6.1	40	12.2	133	40.4	131	39.8

(not joint-stock companies) I = number of indications

Source: own research.

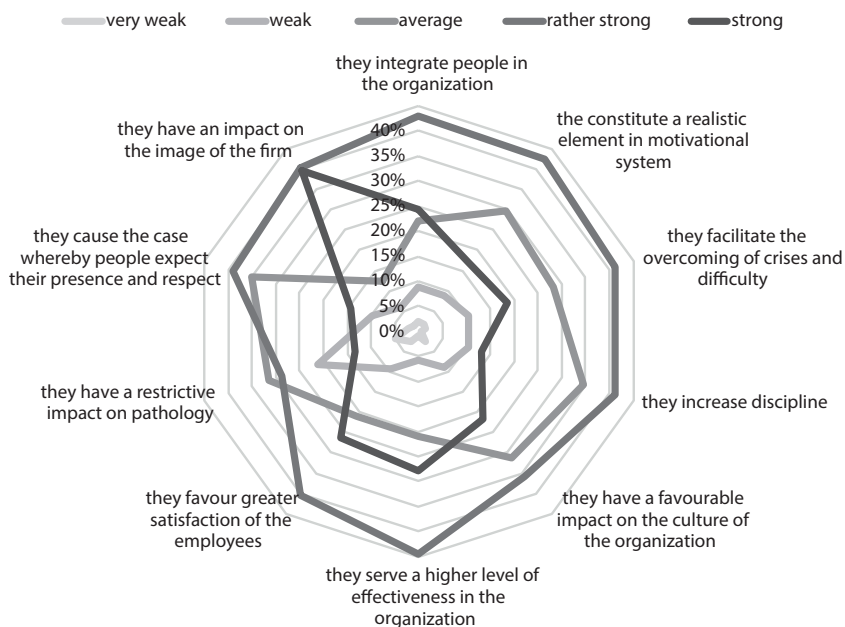


Chart 11. Impact of values on management in the remaining enterprises

(not joint-stock companies) I = number of indications

Source: own research.

Table 16. Impact of values on management in the public sector according to respondents

No.	Impact of values	Very weak		Rather weak		Average		Rather strong		Strong	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Integrate people in organizations	1	2.0	4	8.2	14	28.6	19	38.8	11	22.4
2.	Constitute a real element of the motivational system	2	4.1	4	8.2	11	22.4	23	46.9	9	18.4
3.	Facilitate overcoming crises and difficulties	1	2.0	0	0	18	36.7	19	38.8	11	22.4
4.	Increase discipline	2	4.1	7	14.3	16	32.7	16	32.7	8	16.3
5.	Have a favourable impact on the culture of an organization	1	2.0	6	12.2	14	28.6	18	36.7	10	20.4
6.	Serve the higher level of effectiveness of an organization	1	2.0	4	8.2	11	22.4	22	44.9	11	22.4
7.	Favour greater satisfaction among employees	2	4.1	4	8.2	13	26.5	22	44.9	8	16.3
8.	Have a restrictive impact on pathology	1	2.0	10	20.4	16	32.7	17	34.7	5	10.2
9.	Cause people to expect their presence and respect	2	4.1	3	6.1	15	30.6	20	40.8	9	18.4
10.	Have an impact on the external image of the firm	1	2.0	2	4.1	12	24.5	17	34.7	17	34.7

Source: own research.

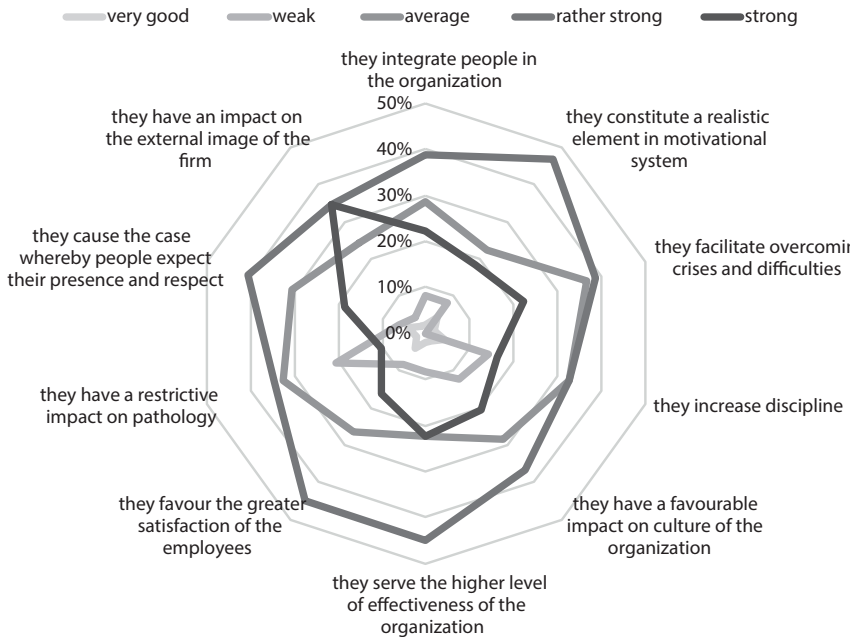


Chart 12. Impact of values on management in the public sector

Source: own research.

Analysis was carried out on the differences of the distribution of the specified distribution of the intensity of the features in the groups designated by the specifications: depending on the legislative and organizational form, scale of employment, sector of the market in which the organization operates and the function fulfilled by the respondent at hand in an organization. In the statistical analysis, the following tests were applied:

Shapiro-Wilk Test⁹ – a test defining the type of variable distribution (normal or abnormal).

Table 17. Descriptive statistics of the impact of values on management in the opinions of respondents

	Medium	Median	Dominant	Standard deviation	Skewness	Kurtosis	Shapiro-Wilk Statistics	Significance
Integrate people in organizations	3.76	4.0	4	.977	-.687	.275	.872	.00
Constitute a real element of the motivational system	3.63	4.0	4	.947	-.634	.381	.876	.00
Facilitate overcoming crises and difficulties	3.67	4.0	4	.927	-.512	.198	.880	.00
Increase discipline	3.54	4.0	4	.938	-.324	-.097	.892	.00
Have a favourable impact on the culture of an organization	3.68	4.0	4	1.013	-.519	-.027	.886	.00
Serve the higher level of effectiveness of an organization	3.90	4.0	4	.925	-.790	.696	.854	.00
Favour greater satisfaction among employees	3.73	4.0	4	1.023	-.691	.137	.875	.00
Have a restrictive impact on pathology	3.26	3.0	3	1.074	-.162	-.569	.915	.00
Cause people to expect their presence and respect	3.54	4.0	4	.962	-.488	.176	.889	.00
Have an impact on the external image of the firm	4.10	4.0	5	.950	-1.128	1.190	.808	.00

Source: own research.

ANOVA Kruskal-Wallis Test¹⁰ – analysis of the variables of a distribution that diverges from the normal and multi-faceted variants was carried out by the ANOVA Rang Kruskal-Wallis test. This test verifies whether differences exist between the groups for comparison. The aim of specification and definition of which groups specifically differ from each other was carried out by the so-called post-hoc analysis (test after test), in the case of ANOVA Kruskal-Wallis – a multi-comparable test.

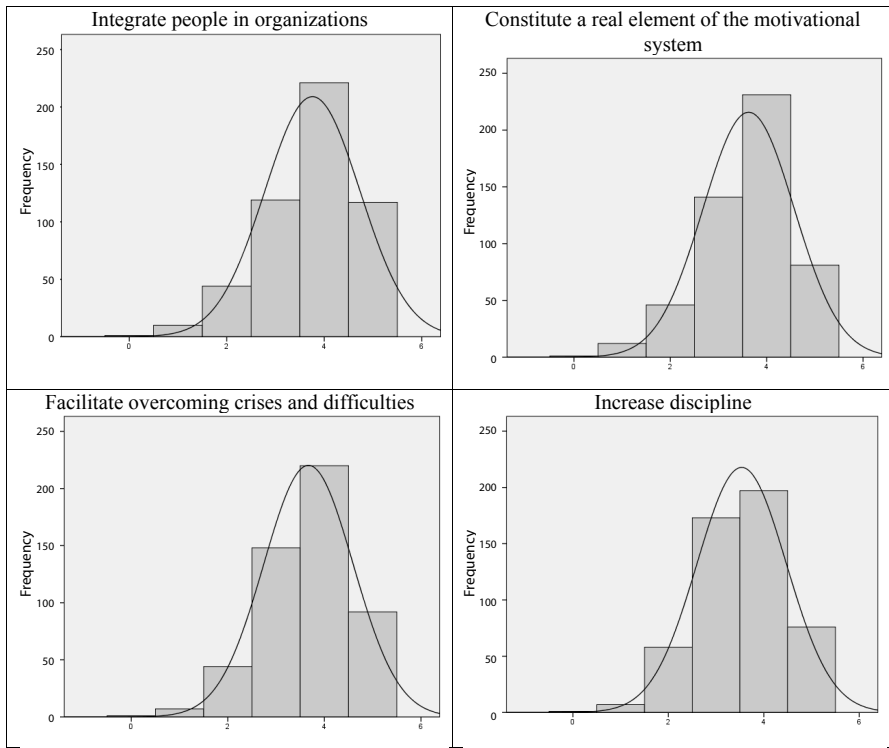
⁹ Further information in: S.S. Shapiro, M.B. Wilk, H.J. Chen H.J., *A Comparative Study of Various Tests of Normality*. "Journal of the American Statistical Association" 1968, 63, <http://www.jstor.org/stable/pdfplus/2285889.pdf> [18.06.2012].

¹⁰ Further information in: W.H. Kruskal, W.A. Wallis, *Use of Ranks in One-criterion Variance Analysis*. "Journal of the American Statistical Association", December 1952, 47 (260), pp. 583–621, <http://www.jstor.org/stable/pdfplus/2280779.pdf> [18.06.2012].

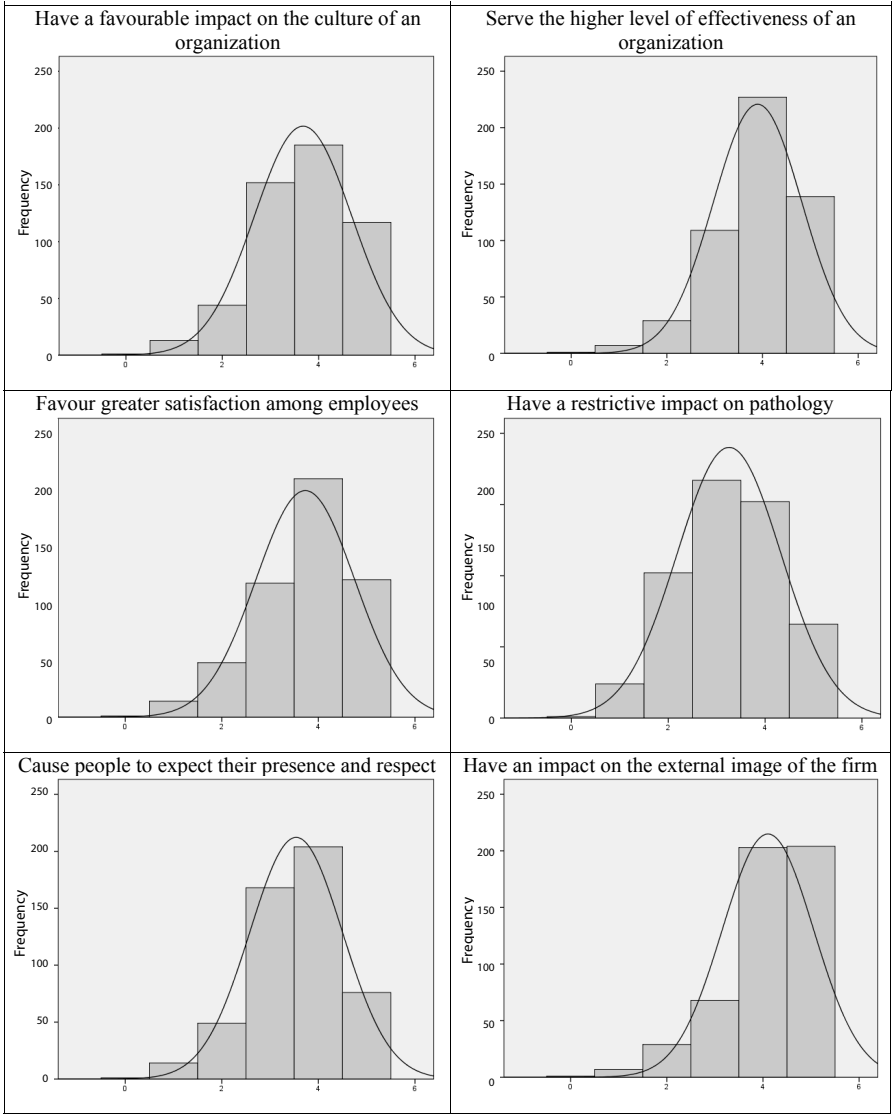
Mann-Whitney U Test¹¹ – a test comparing the quantitative variables (numbers) between two groups serves to compare numbers relating to the distribution not approximate to the normal distribution.

According to respondents, the values have on average a relatively large impact on the analysed issues (on average above 3.54 with the dominant = 4, and deviations from the range < 0.927; 1.023 >). A lower impact was noted only with relation to the restriction of pathology, albeit still high (medium = 3.26, dominant = 3, standard deviations = 1.074).

Table 18. Histogram of variable distribution



¹¹ Further information in: H.B. Mann, D.R. Whitney, *On a Test of Whether One of Two Random Variables Is Stochastically Larger than the Other*, "Annals of Mathematical Statistics" 1947, 18, pp. 50–60, <http://www.jstor.org/stable/pdfplus/2236101.pdf> [18.06.2012].



Source: own research.

On the histograms in Table 18, the precise distribution of the responses provided for the issues associated with the impact of values on the sphere of operations in organizations has been presented. In all of the diagrams, it is possible to observe the left-leaning variable skewness of varying intensity, which was confirmed by a test (-1.128 ; -0.324), whose results are indicated in Table 12.

The distribution of all the variables are to a small extent approximate to the normal distribution, which was statistically confirmed by the Shapiro–Wilk test in that the variables significantly differ from the normal distribution (significance < 0.05). In such a case, the utilization of non-parametric statistical tests is suggested.

5. IN SEARCH OF DEPENDENCY

5.1. Values in an organization and the legislative-organizational form

With the aim of verifying whether organizations of varying legislative forms differ from each other with regard to the assessment of the significance of values in the management of an organization analysis was carried out with the aid of the Kruskal-Wallis test (record nature of the dependent variables). In Table 19, the descriptive statistics of the analysis carried out have been presented.

Table 19. Values in an organization and its legislative-organizational form

Variable	Grouping variable			Statistics of the Kruskal-Wallis test		
	Legislative form	N	Average importance	Chi-square	df	Asymptotic significance
Integrate people in organizations	Joint-stock companies	134	249.0	.869	2	.648
	Other enterprises that are not joint-stock companies	329	260.80			
	Entities from public sector	49	248.15			
	Total	512				
Constitute a real element of the motivational system	Joint-stock companies	134	251.53	.480	2	.787
	Other enterprises that are not joint-stock companies	329	256.89			
	Entities from public sector	49	267.49			
	Total	512				
Facilitate overcoming crises and difficulties	Joint-stock companies	134	257.49	.708	2	.702
	Other enterprises that are not joint-stock companies	329	253.83			
	Entities from public sector	49	271.69			
	Total	512				

Increase discipline	Joint-stock companies	134	256.01	.59	2	.775
	Other enterprises that are not joint-stock companies	329	258.66			
	Entities from public sector	49	243.36			
	Total	512				
Have a favourable impact on the culture of an organization	Joint-stock companies	133	271.62	2.260	2	.323
	Other enterprises that are not joint-stock companies	329	251.17			
	Entities from public sector	49	246.02			
	Total	511				
Serve the higher level of effectiveness of an organization	Joint-stock companies	134	254.55	1.019	2	.601
	Other enterprises that are not joint-stock companies	329	259.93			
	Entities from public sector	49	238.82			
	Total	512				
Favour greater satisfaction among employees	Joint-stock companies	133	243.05	3.048	2	.218
	Other enterprises that are not joint-stock companies	329	263.99			
	Entities from public sector	49	237.5			
	Total	511				
Have a restrictive impact on pathology	Joint-stock companies	134	258.71	.162	2	.922
	Other enterprises that are not joint-stock companies	329	254.74			
	Entities from public sector	49	262.26			
	Total	512				
Cause people to expect their presence and respect	Joint-stock companies	134	257.23	.711	2	.701
	Other enterprises that are not joint-stock companies	329	253.90			
	Entities from public sector	49	271.94			
	Total	512				
Have an impact on the external image of the firm	Joint-stock companies	134	263.21	1.771	2	.413
	Other enterprises that are not joint-stock companies	329	257.30			
	Entities from public sector	49	232.79			
	Total	512				

Source: own research.

On the basis of the importance in the Kruskal-Wallis test, whose values for all variables are formulated at above 0.05, there are grounds for stating the statistically significant differences between organizations of various legislative forms with regard to the importance of different values in the management of an organization.

5.2. Values in an organization and the size of the entity according to employment figures

With the aim of verifying whether the organizations of various magnitude in accordance with the number of workers employed differ from each other in terms of the assessment of the importance of values in the management of an organization, analysis was carried out with the aid of the Kruskal-Wallis test, whose results have been indicated in Table 20.

Table 20. Values in an organization and the size of the entity according to level of employment

Variable	Grouping variable			Statistics of Kruskal-Wallis test		
	Number employed	N	Average importance	Chi-square	df	Asymptotic significance
Integrate people in organizations	up to 250 employees	319	260.10	5.171	2	.075
	251–500 employees	56	284.38			
	over 500 employees	137	236.72			
	Total	512				
Constitute a real element of the motivational system	up to 250 employees	319	258.43	3.50	2	.174
	251–500 employees	56	281.89			
	over 500 employees	137	241.62			
	Total	512				
Facilitate overcoming crises and difficulties	up to 250 employees	319	255.18	5.087	2	.079
	251–500 employees	56	293.86			
	over 500 employees	137	244.30			
	Total	512				
Increase discipline	up to 250 employees	319	257.73	4.787	2	.091
	251–500 employees	56	288.80			
	over 500 employees	137	240.43			
	Total	512				
Have a favourable impact on the culture of an organization	up to 250 employees	319	249.96	1.671	2	.434
	251–500 employees	56	271.46			
	over 500 employees	136	263.80			
	Total	511				
Serve the higher level of effectiveness of an organization	up to 250 employees	319	255.43	1.496	2	.473
	251–500 employees	56	277.09			
	over 500 employees	137	250.58			
	Total	512				

Favour greater satisfaction among employees	up to 250 employees	319	256.40	2.441	2	.295
	251–500 employees	56	279.96			
	over 500 employees	136	245.19			
	Total	511				
Have a restrictive impact on pathology	up to 250 employees	319	252.69	4.027	2	.134
	251–500 employees	56	292.5			
	over 500 employees	137	250.65			
	Total	512				
Cause people to expect their presence and respect	up to 250 employees	319	258.05	.180	2	.914
	251–500 employees	56	249.57			
	over 500 employees	137	255.73			
	Total	512				
Have an impact on the external image of the firm	up to 250 employees	319	248.67	3.044	2	.218
	251–500 employees	56	278.34			
	over 500 employees	137	265.80			
	Total	512				

Source: own research.

On the basis of the importance in the Kruskal-Wallis test, there is no basis to state the statistically significant differences between organizations of varying numbers of people employed with regard to the importance of the different values in the management of an organization.

5.3. Values in an organization and the market sector

With the aim of verifying whether the responses of respondents from firms operating in various sectors of the market differ from each other with regard to the assessment of the importance of values in the management of an organization, analysis was carried out with the aid of the Kruskal-Wallis test, whose results have been presented in Table 21.

Table 21. Values in an organization and the market sector

Variable	Grouping variable			Statistics of Kruskal-Wallis test		
	Market section (according to GUS)	N	Average importance	Chi- square	df	Asymp- totic signifi- cance
Integrate people in organizations	industry	52	257.38	14.193	9	.116
	trade; repair of car vehicles	117	250.40			
	construction	17	205.35			
	transportation and warehouse management	26	304.54			
	professional, scientific and technical activities	44	267.15			
	financial and insurance activities	78	257.48			
	accommodation and catering	27	272.37			
	information and communication	57	217.73			
	serving the real estate market	9	341.22			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	265.48			
	Total	512				
Constitute a real element of the motiva- tional system	industry	52	263.57	10.276	9	.329
	trade; repair of car vehicles	117	251.49			
	construction	17	263.47			
	transportation and warehouse management	26	254.15			
	professional, scientific and technical activities	44	237.19			
	financial and insurance activities	78	264.88			
	accommodation and catering	27	305.87			
	information and communication	57	262.82			
	serving the real estate market	9	333.61			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	232.61			
	Total	512				

Facilitate over-coming crises and difficulties	industry	52	249.29	8.807	9	.455
	trade; repair of car vehicles	117	242.37			
	construction	17	217.0			
	transportation and warehouse management	26	281.27			
	professional, scientific and technical activities	44	265.47			
	financial and insurance activities	78	271.88			
	accommodation and catering	27	275.54			
	information and communication	57	261.59			
	serving the real estate market	9	335.83			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	244.06			
	Total	512				
Increase discipline	industry	52	279.60	8.855	9	.451
	trade; repair of car vehicles	117	245.48			
	construction	17	244.56			
	transportation and warehouse management	26	265.54			
	professional, scientific and technical activities	44	259.14			
	financial and insurance activities	78	269.15			
	accommodation and catering	27	295.54			
	information and communication	57	253.68			
	serving the real estate market	9	293.83			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	229.72			
	Total	512				
Have a favourable impact on the culture of an organization	industry	51	231.28	11.800	9	.225
	trade; repair of car vehicles	117	245.18			
	construction	17	189.12			
	transportation and warehouse management	26	264.5			
	professional, scientific and technical activities	44	245.72			
	financial and insurance activities	78	281.78			
	accommodation and catering	27	283.31			
	information and communication	57	266.62			
	serving the real estate market	9	312.94			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	256.35			
	Total	511				

Serve the higher level of effectiveness of an organization	industry	52	256.40	8.039	9	.530
	trade; repair of car vehicles	117	263.0			
	construction	17	224.88			
	transportation and warehouse management	26	224.12			
	professional, scientific and technical activities	44	270.5			
	financial and insurance activities	78	280.81			
	accommodation and catering	27	254.44			
	information and communication	57	259.58			
	serving the real estate market	9	263.33			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	232.15			
	Total	512				
Favour greater satisfaction among employees	industry	51	258.77	2.416	9	.983
	trade; repair of car vehicles	117	249.17			
	construction	17	256.18			
	transportation and warehouse management	26	260.42			
	professional, scientific and technical activities	44	251.47			
	financial and insurance activities	78	260.5			
	accommodation and catering	27	278.65			
	information and communication	57	267.52			
	serving the real estate market	9	276.94			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	243.44			
	Total	511				
Have a restrictive impact on pathology	industry	52	227.64	9.273	9	.412
	trade; repair of car vehicles	117	268.83			
	construction	17	266.24			
	transportation and warehouse management	26	277.77			
	professional, scientific and technical activities	44	233.55			
	financial and insurance activities	78	260.56			
	accommodation and catering	27	275.31			
	information and communication	57	229.94			
	serving the real estate market	9	320.94			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	261.89			
	Total	512				

Cause people to expect their presence and respect	industry	52	237.51	9.734	9	.372
	trade; repair of car vehicles	117	267.53			
	construction	17	203.24			
	transportation and warehouse management	26	236.77			
	professional, scientific and technical activities	44	258.85			
	financial and insurance activities	78	261.24			
	accommodation and catering	27	276.61			
	information and communication	57	238.82			
	serving the real estate market	9	343.33			
	other (mainly relating to the public sector – self-governing unit, institutes of culture, health care, etc.)	85	260.34			
	Total	512				
Have an impact on the external image of the firm	industry	52	269.06	11.399	9	249
	trade; repair of car vehicles	117	261.31			
	construction	17	186.53			
	transportation and warehouse management	26	277.46			
	professional, scientific and technical activities	44	227.95			
	financial and insurance activities	78	271.75			
	accommodation and catering	27	257.28			
	information and communication	57	269.98			
	serving the real estate market	9	297.44			
	other (mainly relating to the public sector –self-governing unit, institutes of culture, health care, etc.)	85	236.94			
	Total	512				

Source: own research.

On the basis of the importance in the Kruskal-Wallis test, whose values for all variables are formulated above 0.05, there is no basis to state the statistically significant differences between organizations from various sectors of the market with regard to the importance of various values in the management of an organization.

5.4. Values in an organization and the function of the respondent in an organization

With the aim of verifying whether the functions fulfilled in an organization differ in terms of the importance of values in the management of an organization, analysis was carried out with the aid of the Mann-Whitney U test. The results of the analysis executed have been presented in Table 22.

Table 22. Values in an organization and the function of the respondent in an organization

Variable	Grouping variable				Mann-Whitney U test	Z	Asymptotic significance(bilateral)
	Function executed	N	Average importance	Sum of importance			
Integrate people in organizations	managerial	144	276.42	39805.0	23627.0	-2.015	.044
	specialized	368	248.70	91523.0			
	Total	512					
Constitute a real element of the motivational system	managerial	144	251.92	36277.0	25837.0	-.466	.641
	specialized	368	258.29	95051.0			
	Total	512					
Facilitate overcoming crises and difficulties	managerial	144	272.89	39295.5	24136.5	-1.662	.097
	specialized	368	250.09	92032.5			
	Total	512					
Increase discipline	managerial	144	234.90	33825.5	23385.5	-2.179	.029
	specialized	368	264.95	97502.5			
	Total	512					
Have a favourable impact on the culture of an organization	managerial	143	283.20	40498.0	22422.0	-2.716	.07
	specialized	368	245.43	90318.0			
	Total	511					
Serve the higher level of effectiveness of an organization	managerial	144	259.41	37355.0	26077.0	-.296	.767
	specialized	368	255.36	93973.0			
	Total	512					
Favour greater satisfaction among employees	managerial	143	272.98	39036.0	23884.0	-1.704	.088
	specialized	368	249.40	91780.0			
	Total	511					
Have a restrictive impact on pathology	managerial	144	256.89	36992.0	26440.0	-.039	.969
	specialized	368	256.35	94336.0			
	Total	512					

Cause people to expect their presence and respect	managerial	144	272.85	39291.0	24141.0	-1.652	.099
	specialized	368	250.10	92037.0			
	Total	512					
Have an impact on the external image of the firm	managerial	144	266.32	38350.0	25082.0	-1.06	.314
	specialized	368	252.66	92978.0			
	Total	512					

Source: own research.

On the basis of the analysis of the importance in the Mann-Whitney U test accepted at the level of 0.05, it is possible to state the existence of the statistical dependency between the function fulfilled in an organization and the assessment of the importance of values in the management of an organization.

Fulfilling the managerial functions in an organization has a significant impact on the more frequent perception of values as the factor of integrating people in an organization, rather than by specialists (medium importance for a manager = **276.42** vs medium importance for specialists = 248,70). Likewise, managers are also noticing the beneficial impact of values on the culture of an organization (medium importance for a manager = **283.20** vs medium importance for specialists = 245.43). In turn, specialists more frequently identify the value of the factor increasing the discipline (medium importance for specialists = **264.95** vs medium importance for a manager = 234.90).

6. VALUES WHOSE SIGNIFICANCE HAS CHANGED THE MOST

Not only is the level of importance significant, but the change in the importance of the particular values over time also. Certain values rise in terms of importance, while others lose importance. Respondents were asked to on the one hand, indicate the values whose importance grew the most over the past three years at least, while on the other hand, those that decreased the most over the same period. The three-year time period defined arbitrarily was to encompass the period in which certain values remain unchanged, while others may change. Over a longer time period, it is possible to expect that the importance of all the values changes to a greater or lesser extent, whereas over a shorter time period, it is possible to expect that the significance of no value would manage to change. Each respondent could indicate up to three values. The results have been displayed in Tables 23 and 24.

6.1. Values whose significance has grown over the past three years

Table 23. Suggested growth in significance of values in the organizations analysed by the respondents (10 values of the greatest number of indications)

No.	Values whose significance has grown in the views of respondents	Number of indications
1.	Effectiveness, profitability	94
2.	Creativity	65
3.	Knowledge, education	61
4.	Professional development	53
5.	Competitiveness	52
6.	Integration, involvement	48, 47
7.	Motivation	36
8.	Innovativeness	30
9.	Responsibility, cooperation	27
10.	Professionalism	25

Source: own research.

Most frequently, the growth in the significance of the effectiveness/profitability was indicated, which is possible to attach to the particularly high ranking in importance of the economic values in society, as well as the profile of education of the respondents (economics, management). Likewise, the following were given a high rating: creativity, knowledge, professional development and competitiveness. What is surprising is the ranking of competitiveness in 8th position and honesty in 15th position.

6.2. Values whose significance has dropped over the past three years

Table 24. Values whose significance has dropped over the past three years

No.	Indicated values whose significance has dropped	Quantitative indications
1.	Trust	40
2.	Respect	30
3.	Solidarism / solidarity	27
4.	Loyalty Understanding	26
5.	Justice	24
6.	Health care and life	22
7.	Goodwill	19
8.	Flexibility	18
9.	Empathy	17
10.	Discipline Patriotism	15

Source: own research.

Self-analysis has confirmed what has also been indicated by other researchers, namely the fall in significance of such values as trust, respect, social solidarity, solidarity, moreover loyalty, understanding, justice, protection of health and life, amiability, flexibility, empathy, discipline and patriotism. The most drastic aspect is however the noted fall in trust.

7. IMPORTANCE OF ECONOMIC VALUES

Table 1 reveals that the economic values are acknowledged to be the most significant in an organization, alongside adherence to the law and ethics in the case of every third respondent on average. There was no restriction to mere questions relating to the total groups of economic and non-economic values as indicated in chapter I, but also focus on the establishment of the level of importance of the values chosen within the framework of their particular groups.

In Tables 25–38, the level of importance of the chosen economic values according to the opinions of respondents has been illustrated. Likewise, such economic values as profit (long-term and short-term), competitiveness, innovativeness, effectiveness, while also fair remuneration that may be ranked between economic values and social values have been evaluated. Social values are perceived in a manner that is in accordance with the entry of art. 4 European Social Card, signed and partially ratified by Poland.

7.1. Importance of profit over long periods of time

Table 25. Importance of profit over long periods of time (at least 3 years) according to the opinions of those under analysis

No.	Importance of profit over long periods of time	Number of responses	% of responses
1.	The most important of all economic values	290	56.6
2.	Some of the most important values in a firm are ranked among the group	133	25.9
3.	High; however some others are ranked higher	62	12.2
4.	Other responses	27	5.3
	Total	512	100

Source: own research.

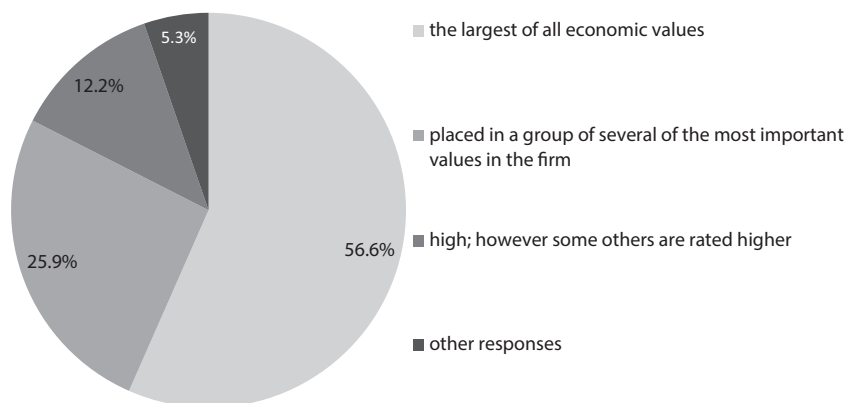


Chart 13. Importance of profit over long periods of time (at least 3 years) according to the opinions of those under analysis

Source: own research.

Profit over long periods of time is thus acknowledged to be the most significant economic value by nearly 57% of respondents. A further 26% sees this in a group of the most significant on equal terms as effectiveness, competitiveness and innovativeness. Some of the respondents had difficulty with responding to this question, or profit was not significant to them (in the public sector), which was reflected in the relatively high indicator of “other responses”.

In Table 26, the differences in the perception of profit as economic values depending on the legislative and organizational form of entities have been highlighted. In accordance with the assumptions, the highest ranking of importance is that of long-term profit in joint-stock companies, whereas the lowest is in the public sector, while simultaneously it is worth remembering that the majority of the latter notion of profit does not exist.

Table 26. Importance of profit over long periods of time (at least 3 years) according to those under analysis in joint-stock companies, other trading companies and the public sector

No.	Importance of long-term profit is as follows:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	The greatest of all values	82	61.2	186	56.5	21	42.9
2.	Some of the most important values in a firm are ranked among the group	35	26.1	87	26.4	11	22.4
3.	High; however some other economic values are ranked higher	14	10.5	39	11.9	9	18.4
4.	Other responses	3	2.2	17	5.2	8	16.3
	Total	134	100	329	100	49	100

Source: own research.

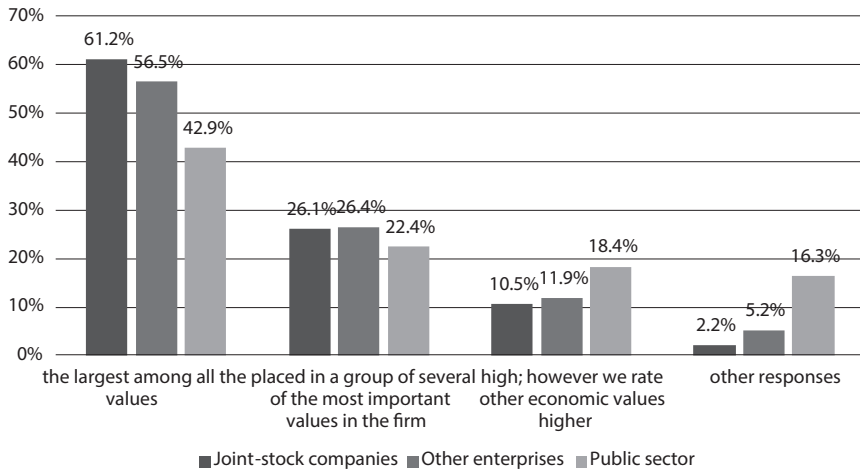


Chart 14. Importance of profit over long periods of time

Source: own research.

7.2. Importance of short-term profit

Responses to questions relating to the perception of the role of short-term profit by respondents have been indicated in Tables 27–28.

Table 27. Importance of short-term profit according to the opinions of those under analysis; aggregated data

No.	Importance of short-term profit is as follows:	Number of responses	% of responses
1.	The highest	243	47.5
2.	Several of the most important economic values in the company are ranked in the group (most frequently, alongside effectiveness, long-term profit, the mission of the organization, competitiveness, innovativeness, quality and customer satisfaction are also enumerated)	146	28.5
3.	High, although lower than some others (long-term profit, mission, customer satisfaction, quality)	87	17
4.	Other responses—profit does not occur or is less significant (mainly the public sector); it is to be sufficient to exist; in several cases the inappropriate relation between the organization and profit (among others, “driving up costs”, in order to avoid paying tax)	36	7
	Total	512	100

Source: own research.

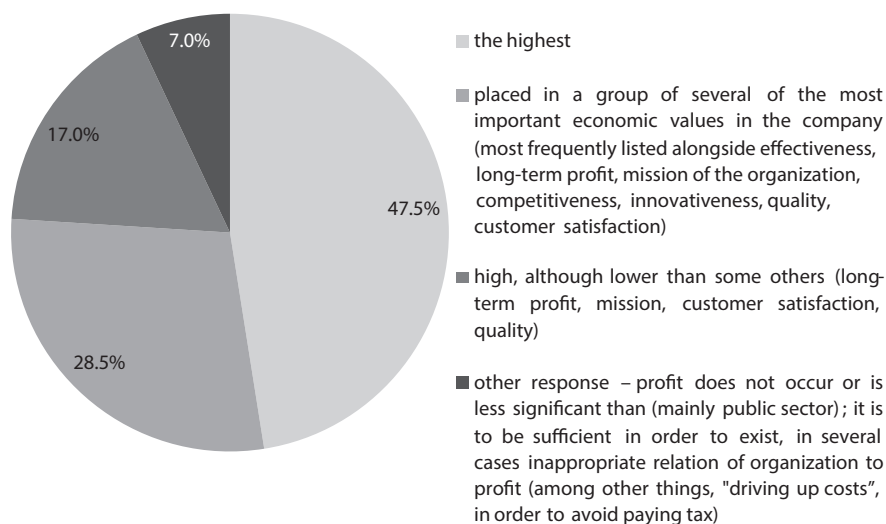


Chart 15. Importance of short-term profit

Source: own research.

Short-term profit is perceived as relatively less significant (by approximately 10 percentage points), than the long-term profit, although what is interesting and surprising is the fact that it is relatively less significant for joint-stock companies than the remaining enterprises. This has been illustrated in Table 28.

Table 28. Importance of short-term profit according to the opinions of those under analysis in joint-stock companies, other enterprises and in the public sector

No.	Importance of short-term profit is as follows:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	The greatest of all values	60	44.8	168	51.1	15	30.6
2.	Several of the most important values in the firm are ranked in the group (indicated in Table 17)	45	33.6	85	25.8	16	32.7
3.	High; although others are ranked higher, particularly those indicated in position 3 of Table 17	23	17.1	57	17.3	7	14.3
4.	Other responses	6	4.5	19	5.8	11	22.4
	Total	134	100	329	100	49	100

Source: own research.

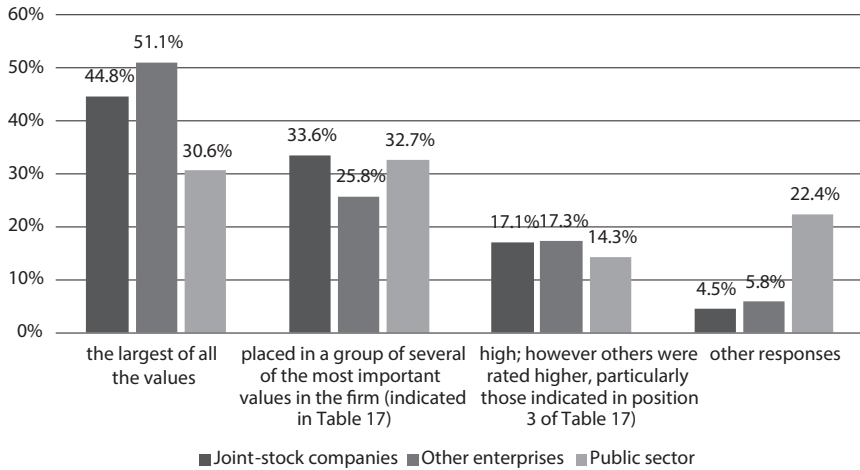


Chart 16. Importance of short-term profit

Source: own research.

The free descriptions referring to joint-stock companies reveal that the ranking of importance of short-term profit is not the most significant. The “long-term development of a firm” and “market share” count for more. The ranking of importance of short-term profit was defined as “of medium importance”. Likewise, the data indicates that the cash flow “is more significant” and “payments of dividends”.

7.3. Perception of competitiveness of an enterprise

In subject-related literature and academic teaching, economics and management place a strong emphasis (sometimes too strong) on competitiveness, by perceiving it to be “the be or not to be” for enterprises. This is certainly the case with an array of situations, although it does not relate to monopolies and oligopolies. A multitude of weak and non-competitive entities also function on the market (more frequently vegetating than functioning) that exist thanks to low costs and the modest expectations of their owners and employees. The opinions of respondents associated with the competitiveness of firms are presented in Tables 29–30.

Table 29. Perception of the competitiveness of an enterprise – aggregated data

No.	Competitiveness is perceived as the following value:	Number of responses	% of responses
1.	Key, decisive to a fundamental extent in terms of survival and development, strongly advocated by managerial staff	198	38.7
2.	Significant, however we are not only oriented towards competing, but also cooperating (also with market competitors)	259	50.5
3.	Less significant; due to its position (natural monopoly, oligopoly, etc.) there is no need to compete strongly	44	8.6
4.	Other responses	11	2.2
	Total	512	100.0

Source: own research.

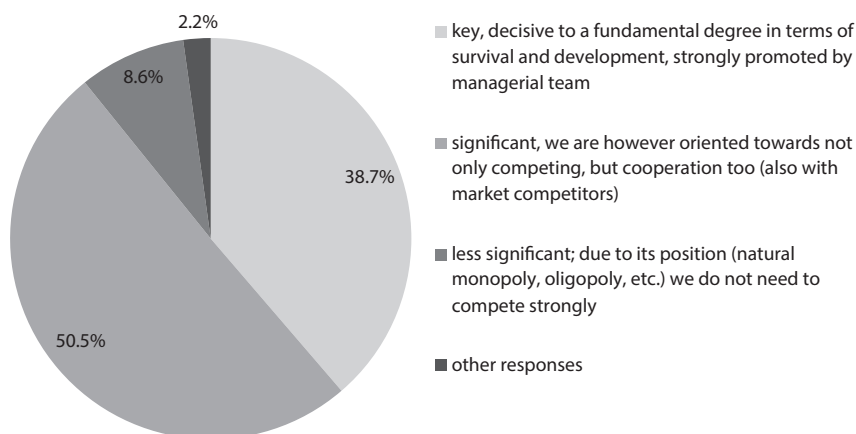


Chart 17. Perception of the competitiveness of an enterprise – aggregated data

Source: own research.

As may be observed, respondents most frequently choose variant 2 by indicating the fact that their enterprises are oriented towards both competing, as well as cooperating, with their market rivals also. Such a conviction was expressed by 50.5% of respondents. What gives food for thought is the fact that enterprises that are not joint-stock companies were more frequently oriented towards cooperation with other entities than joint-stock companies. In accordance with the assumptions, the least oriented towards competition and the most oriented towards cooperation and competition were entities from the public sector. This has been illustrated in Table 30.

Table 30. Perception of competitiveness according to the opinions of those under analysis in joint-stock companies, other enterprises and in the public sector

No.	Competitiveness is as follows:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Key, decisive to a fundamental extent in terms of survival and development; strongly supported	58	43.3	133	40.4	7	14.3
2.	Significant, however we are not only oriented towards competing, but also cooperating (also with market competitors)	65	48.5	164	49.8	30	61.2
3.	Less significant; due to its position (natural monopoly, oligopoly, etc.) there is no need to compete strongly	9	6.7	25	7.6	10	20.4
4.	Slightly important	2	1.5	7	2.1	2	4.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

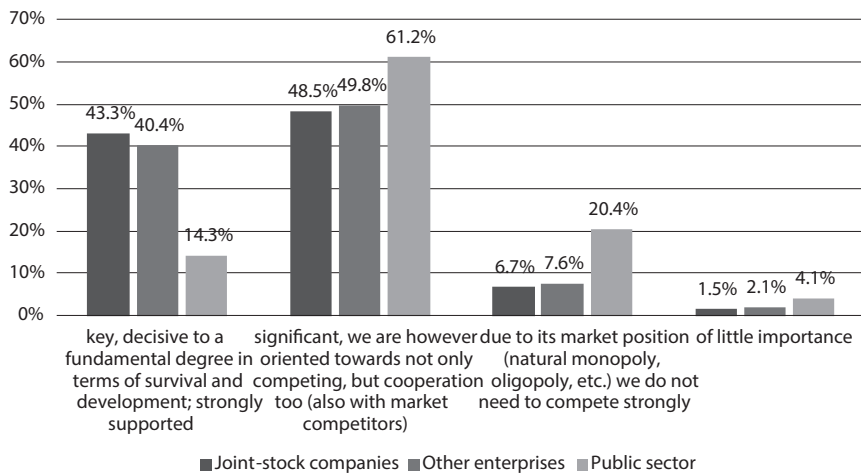


Chart 18. Perception of competitiveness according to the opinions of those under analysis in joint-stock companies, other enterprises and in the public sector

Source: own research.

8. PERCEPTION OF INNOVATIVENESS

Innovativeness¹² is a value which has been debated in detail for many years, indicating both its significance in the creation of new demand and development of markets, as well as its ties with an economy based on knowledge and Polish backwardness (our country is to be found at the end of the EU ranking in terms of innovativeness¹³). On the other hand however, it is worth being aware of the fact that in a multitude of cases, these attributes are not innovations, but traditional (classical) solutions and technologies; while in monopolies and oligopolies innovativeness does not have to be in first place. Such opinions are convergent with the later views of P.F. Drucker, who claimed that not everyone must be innovative: it is necessary not to set innovative goals before people, those responsible for maintenance, utilization and the optimization of the existing processes. He also drew attention to the fact that innovative activities that take firms away from their current activities rarely become a success.¹⁴

A certain impact on the registered changes (not actual changes) in the sphere of the level of innovativeness is also exerted by ownership changes in the structure of the economy. In large foreign and international corporations present in Poland, very frequently the designing, construction and technologies are solely created by the parent organizations abroad, while the Polish employees deal exclusively with the general execution (production, sales, etc.). A further factor is the insufficient number of educated engineers and surplus of humanists, with the former being in general more innovative.

Information about how respondents perceive innovativeness in their enterprises is presented in Tables 31–32.

¹² Innovation is a process involving the transformation of the existing possibilities into new notions and implementing them into practical application.

¹³ Innovation Union Scoreboard 2014, European Commission, http://ec.europa.eu/enterprise/policies/innovation/files/ius/ius-2014_en.pdf [15.01.2015].

¹⁴ P.F. Drucker, *Mysli przewodnie Druckera*, przeł. A. Doroba, MT Biznes, Warszawa 2002, pp. 215–216.

Table 31. Perception of innovativeness of a firm

No.	Innovativeness is perceived as the following:	Number of responses	% of responses
1.	Value of key significance, strongly supported to a sufficient level	146	28.5
2.	Value of key significance, although frequently supported in an insufficient manner	222	43.3
3.	Significant value, nevertheless in the reality of our organization not of key significance	95	18.6
4.	Value of little importance in our case	39	7.6
5.	Other responses	10	2
	Total	512	100

Source: own research.

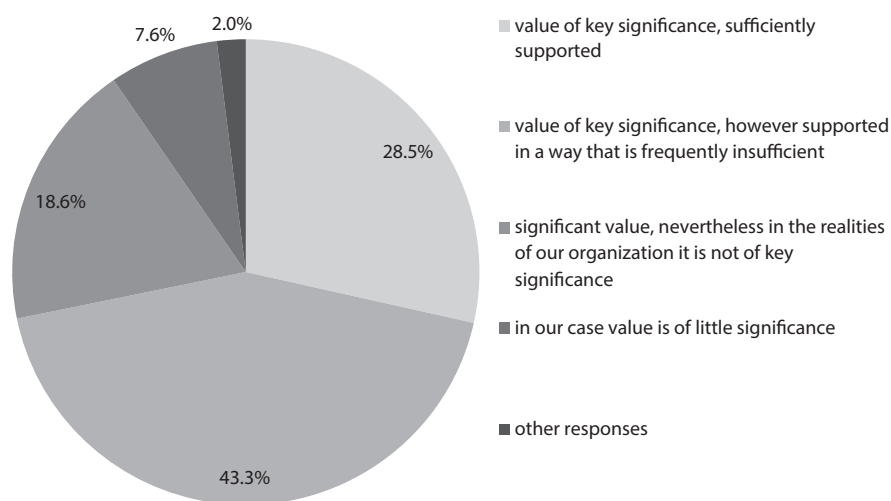


Chart 19. Perception of innovativeness of a firm

Source: own research.

Table 30 reveals that 72% of respondents acknowledge innovativeness to be a value of key significance (the total responses in variants 1 and 2), although more frequently insufficiently supported rather than strongly supported. Nevertheless, almost 30% of the respondents deemed that in their organizations, competitiveness is not a value of key significance.

In joint-stock companies the pressure on innovativeness is greater than in other types of enterprises (Table 31).

Table 31. Perception of innovativeness according to the opinions of those analysed in joint-stock companies, other enterprises and the public sector

No.	Innovativeness is the following:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Value of key significance, strongly supported in our firm	44	32.9	81	27.1	13	26.5
2.	Value of key significance, although frequently supported in an insufficient manner in our firm	62	46.3	141	42.9	19	38.8
3.	Significant value, nevertheless in the reality of our organization not of key significance	20	14.9	68	20.7	7	14.2
4.	Value of little importance in our case	7	5.2	23	7.0	9	18.4
5.	Other responses (lack of innovative products and technologies)	1	0.7	8	2.4	1	2.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

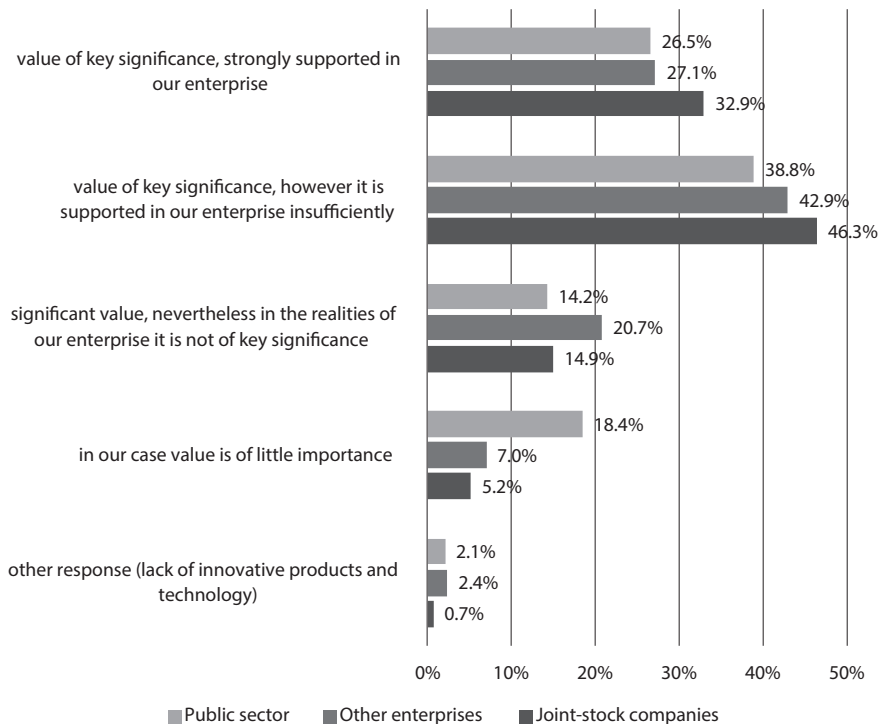


Chart 20. Perception of innovativeness according to the opinions of those under analysis in joint-stock companies, other enterprises and the public sector

Source: own research.

9. PERCEPTION OF EFFECTIVENESS

Economic effectiveness is widely perceived as the relation between the results (effects) and the costs of their acquisition. In contemporary times, it is perceived as the most significant economic value. Effectiveness and being effective is also commonly expected of enterprises, as well as undertakings, people and their work.

One of the aims of the survey research was to establish how important effectiveness is as the criteria of evaluating an organization, its particular areas, organizational units and employees. The results are presented in Tables 32–35.

Table 32. Perception of effectiveness (understood as the relation between results and costs)

No.	Feature or aspect of effectiveness	1		2		3		4		5	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Effectiveness as criteria for the evaluation of an enterprise	6	1.2	16	3.1	81	15.9	204	39.9	204	39.9
2.	Effectiveness as criteria for the evaluation of the particular areas / organizational units	5	1	20	3.9	122	23.9	222	43.4	142	27.8
3.	Effectiveness as criteria for the evaluation of the managerial staff	10	2	23	4.5	117	22.9	207	40.5	154	30.1
4.	Effectiveness as criteria for the evaluation of the employees in areas where it is measurable/ easily countable	4	0.8	21	4.2	100	19.6	209	40.8	177	34.6
5.	Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	23	4.5	104	20.4	201	39.3	123	24.1	60	11.7
6.	Effectiveness (work, activity) as competence of the managerial staff	8	1.6	28	5.5	126	24.6	208	40.7	141	27.6
7.	Effectiveness (work, activity) as competence of the employees	5	1	26	3.4	91	19.6	188	45.3	201	30.7
8.	Increasing effectiveness in areas where it is deemed to be excessively low	5	1	26	5.1	91	17.8	188	36.8	201	39.3
9.	Increasing effectiveness in areas where it is already high	29	5.7	92	18	205	40.1	141	27.6	44	8.6

Legend: 1 – significance entirely subordinate; 2 – of little importance; 3 – of moderate importance; 4 – important; 5 – very important.

Source: own research.

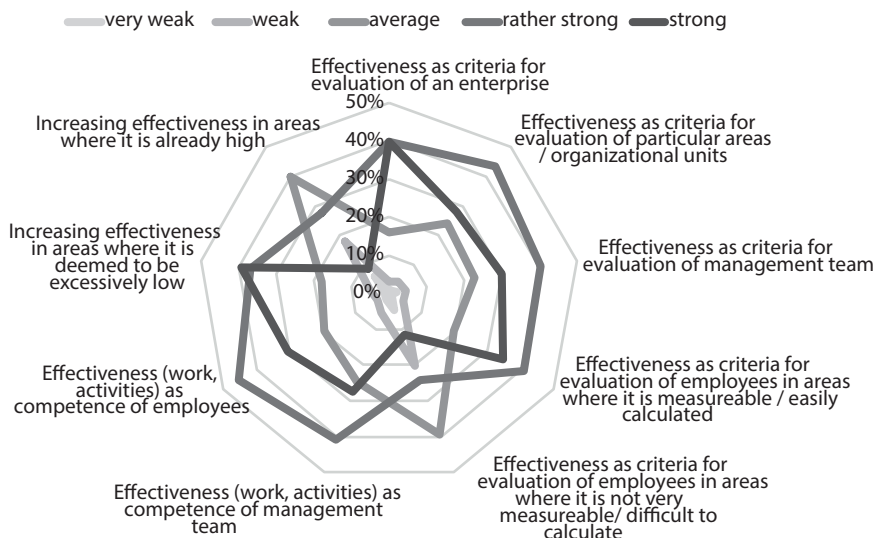


Chart 21. Perception of effectiveness (understood as the relation between results and costs)

Source: own research.

Effectiveness is a value that is in general highly rated among the respondents. It is essential to remember that the respondents are managers and working students of the faculties of management, economics and IT, for whom such a conviction is learned. The large number of indications of the pursuit of increasing effectiveness in these enterprises too may be surprising, as it is already very high. This would seem to confirm the contemporary trend towards maximization and minimization, while abandoning optimization. Over time, this may lead to a lack of moderation, over-exploitation of resources and great problems for such organizations in the future. Pressure in this direction is more frequent among enterprises that are not joint-stock companies than in the case of joint-stock companies themselves. A completely different situation exists in the public sector. Such trends among others, are illustrated in the Tables 33–35.

Table 33. Perception of effectiveness in joint-stock companies

No.	Feature or aspect of effectiveness	1		2		3		4		5	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Effectiveness as criteria for the evaluation of an enterprise	2	1.5	2	1.5	26	19.4	51	38.1	52	38.8
2.	Effectiveness as criteria for the evaluation of the particular areas / organizational units	0	0	5	3.7	28	20.9	55	41.1	45	33.6

3.	Effectiveness as criteria for the evaluation of the managerial staff	1	0.7	5	3.7	21	15.8	61	45.5	45	33.6
4.	Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	1	0.7	6	4.5	26	19.5	50	37.3	50	37.3
5.	Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	2	1.4	26	19.4	53	39.6	30	22.4	22	16.5
6.	Effectiveness (work, activity) as competence of the managerial staff	2	1.5	7	5.2	28	20.9	57	42.5	39	29.2
7.	Effectiveness (work, activity) as competence of the employees	1	0.7	5	3.8	26	19.4	58	43.3	43	32.1
8.	Increasing effectiveness in areas where it is deemed to be excessively low	0	0	15	4.5	15	11.2	50	37.3	62	46.3
9.	Increasing effectiveness in areas where it is already high	10	7.4	21	15.7	55	41.1	30	22.4	17	12.7

Legend: 1 – significance entirely subordinate; 2 – of little importance; 3 – of moderate importance; 4 – important; 5 – very important.

Source: own research.

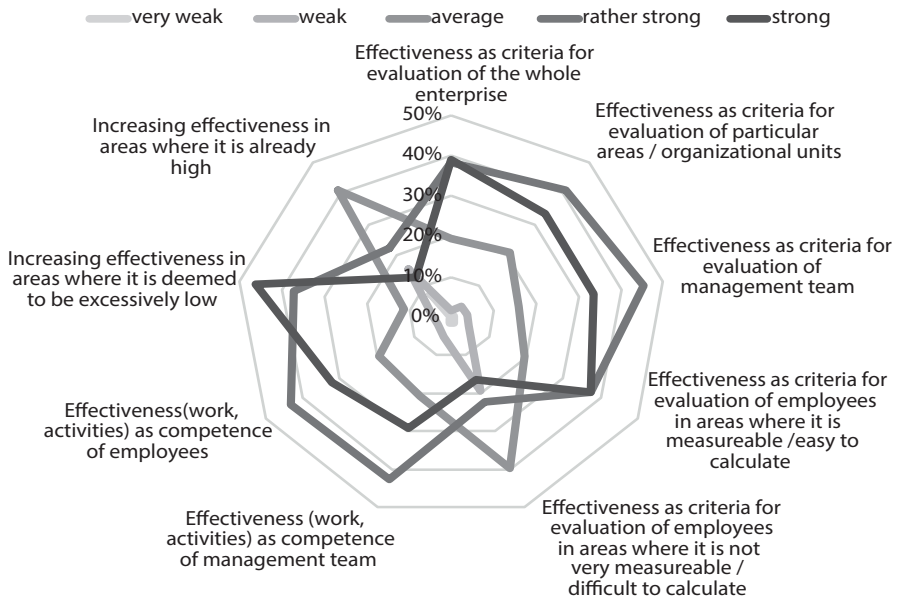


Chart 22. Perception of effectiveness in joint-stock companies

Source: own research.

Table 34. Perception of effectiveness in the remaining enterprises (not joint-stock companies)

No.	Feature or aspect of effectiveness	1		2		3		4		5	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Effectiveness as criteria for the evaluation of an enterprise	3	0.9	12	3.6	51	15.5	130	39.5	133	40.4
2.	Effectiveness as criteria for the evaluation of the particular areas / organizational units	4	1.2	14	4.3	79	24.0	147	44.7	85	25.8
3.	Effectiveness as criteria for the evaluation of the managerial staff	7	2.1	15	4.6	83	25.2	129	39.2	95	28.9
4.	Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	3	0.9	14	4.3	57	17.3	141	42.9	114	34.7
5.	Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	19	5.8	66	20.1	125	38.0	82	24.9	37	11.2
6.	Effectiveness (work, activity) as competence of the managerial staff	6	1.8	19	5.8	83	25.2	131	39.8	90	27.4
7.	Effectiveness (work, activity) as competence of the employees	4	1.2	10	3.0	65	19.8	152	46.2	98	29.8
8.	Increasing effectiveness in areas where it is deemed to be excessively low	4	1.2	18	5.5	66	20.1	118	35.9	123	37.4
9.	Increasing effectiveness in areas where it is already high	17	5.2	64	19.5	120	36.5	102	31.0	26	39.8

Source: own research.

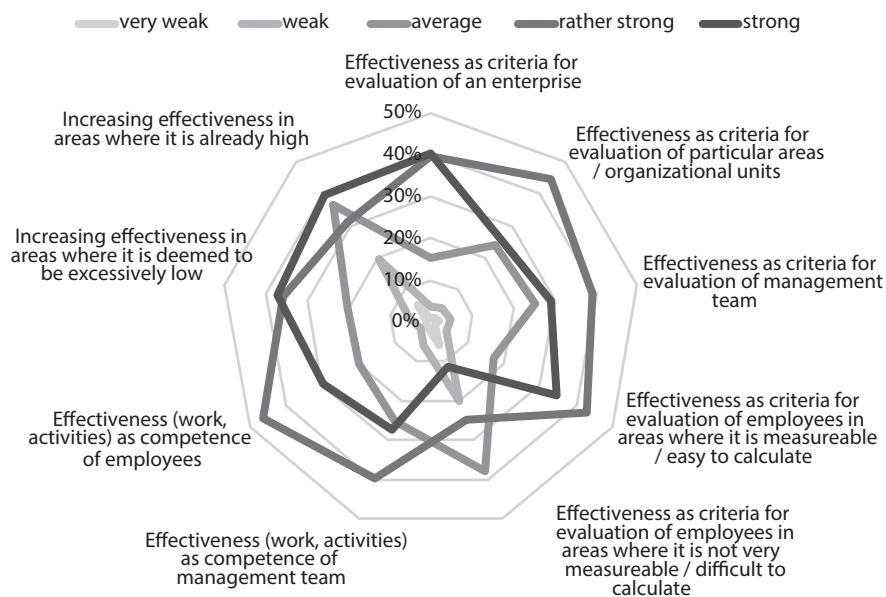


Chart 23. Perception of effectiveness in the remaining enterprises (not joint-stock companies)

Source: own research.

Table 35. Perception of effectiveness in the public sector

No.	Feature or aspect of effectiveness	1		2		3		4		5	
		I.	%	I.	%	I.	%	I.	%	I.	%
1.	Effectiveness as criteria for the evaluation of a firm	1	2.0	2	4.1	4	8.2	23	46.9	19	38.8
2.	Effectiveness as criteria for the evaluation of the particular areas / organizational units	1	2.0	1	2.0	15	30.6	20	40.8	12	24.5
3.	Effectiveness as criteria for the evaluation of the managerial staff	2	4.1	3	6.1	13	26.5	17	34.7	14	28.6
4.	Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	0	0	1	2.0	17	34.7	18	36.7	13	26.5
5.	Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	2	4.1	12	24.5	23	46.9	11	22.4	1	2.0
6.	Effectiveness (work, activity) as competence of the managerial staff	0	0	2	4.1	15	30.6	20	40.8	12	24.5
7.	Effectiveness (work, activity) as competence of the employees	0	0	2	4.1	9	18.4	22	44.9	16	32.7
8.	Increasing effectiveness in areas where it is deemed to be excessively low	1	2.0	2	4.1	10	20.4	20	40.8	16	32.7
9.	Increasing effectiveness in areas where it is already high	2	4.1	7	14.3	30	61.2	9	18.4	1	2.0

Source: own research.

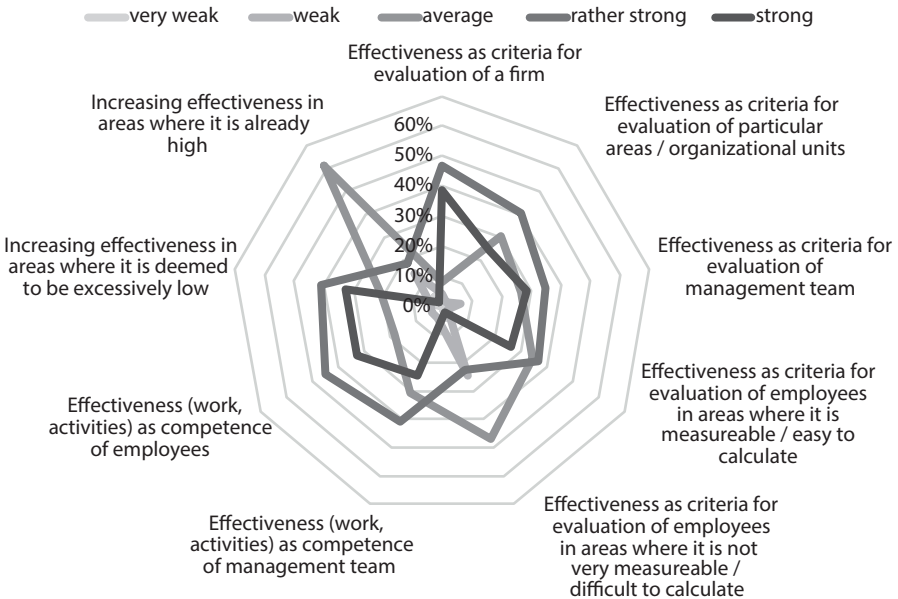


Chart 24. Perception of effectiveness in the public sector

Source: own research.

For the purpose of analysing the dependency of effectiveness as one of the values in an organization depending on the legislative and organizational form, scale of employment, market sector in which the organization operates, as well as the function fulfilled by the respondent in the organization at hand, a thorough statistical analysis was carried out in which the same statistical tests were utilized as in the case of the analysis of the intensified impact of values on management.

Table 36. Descriptive statistics of the impact of value on management in the opinions of respondents

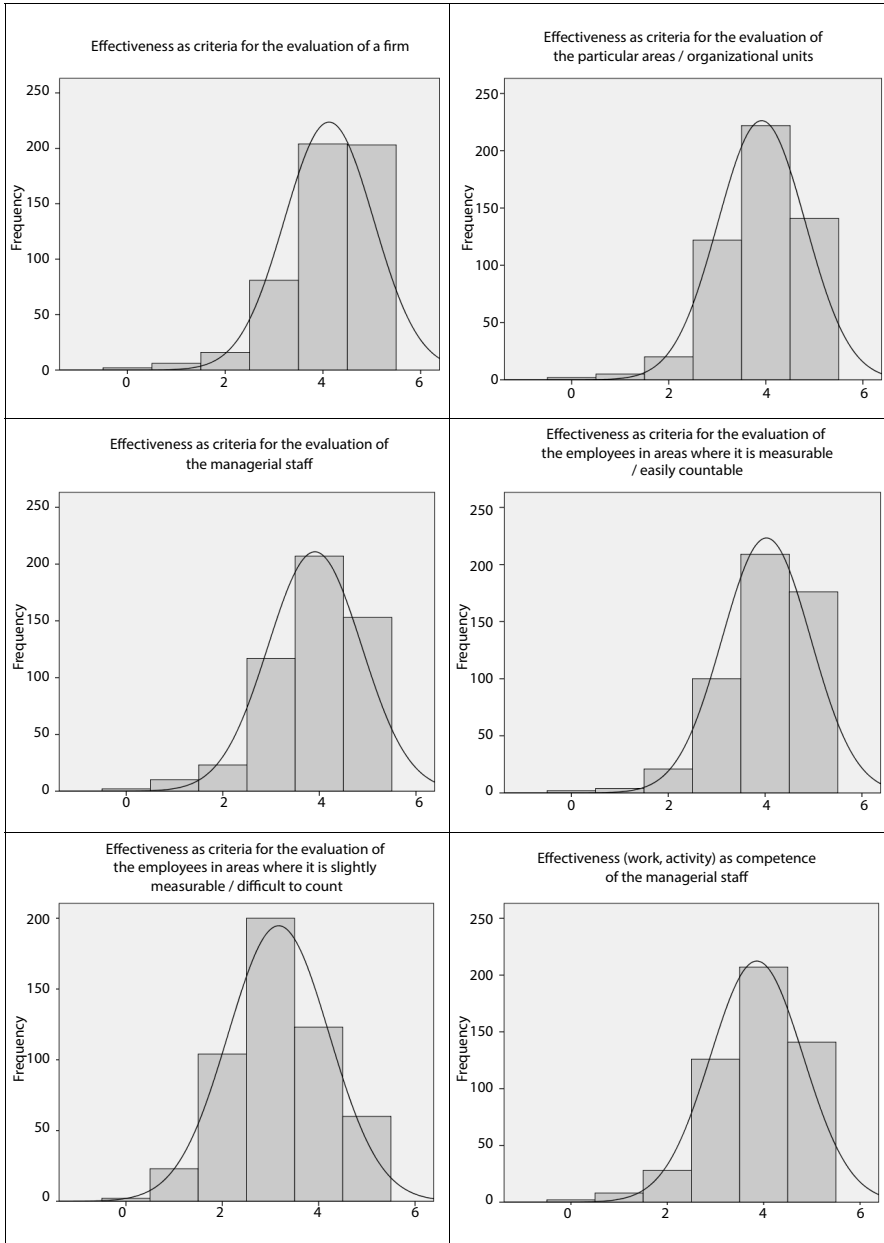
	Medium	Median	Dominant	Standard deviation	Skewness	Kurtosis	Shapiro-Wilk Statistics	Significance
Effectiveness as criteria for the evaluation of a firm	4.13	4.00	4	.913	-1.179	1.901	.805	.000
Effectiveness as criteria for the evaluation of the particular areas / organizational units	3.91	4.00	4	.903	-.792	1.100	.850	.000
Effectiveness as criteria for the evaluation of the managerial staff	3.91	4.00	4	.969	-.888	.987	.850	.000
Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	4.03	4.00	4	.915	-.932	1.183	.833	.000
Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	3.17	3.00	3	1.049	-.048	-.338	.914	.000
Effectiveness (work, activity) as competence of the managerial staff	3.86	4.00	4	.962	-.772	.728	.861	.000
Effectiveness (work, activity) as competence of the employees	4.00	4.00	4	.886	-.963	1.620	.832	.000
Increasing effectiveness in areas where it is deemed to be excessively low	4.07	4.00	5	.959	-1.016	1.042	.823	.000
Increasing effectiveness in areas where it is already high	3.14	3.00	3	1.020	-.207	-.164	.912	.000

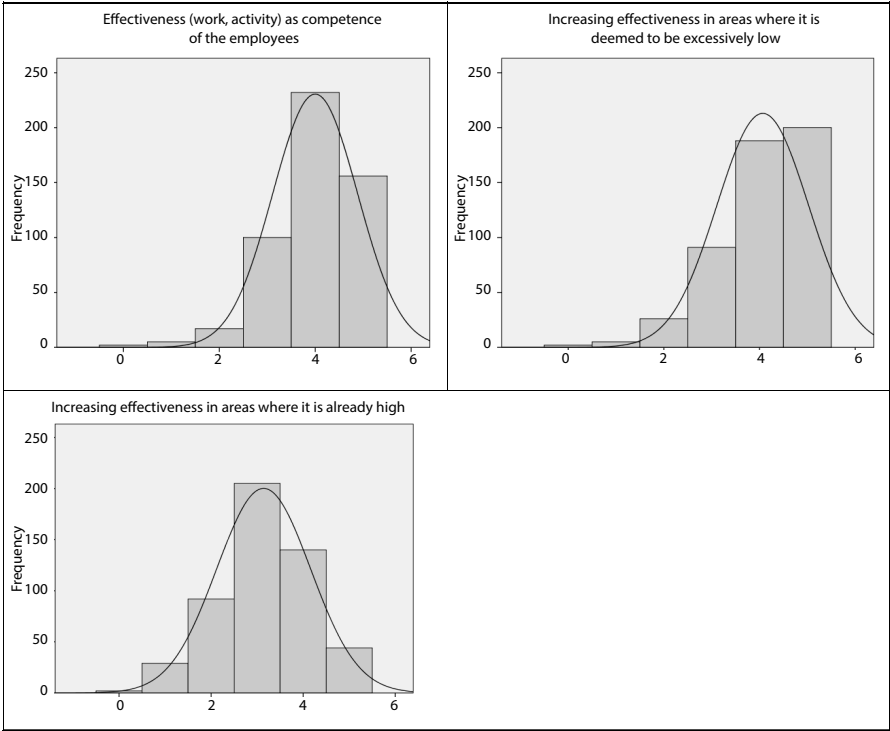
Source: own research.

According to the respondents, effectiveness has on average a relatively large impact on the analysed issues (medium over 3.86, dominant 4, with deviations ranging from < 0.886 ; $0.969 >$). The lower significance of effectiveness appears in the context of the criteria of the assessment of employees in areas where it is not very measurable or difficult to enumerate (medium = 3.17, dominant = 3, standard deviations = 1.049), as well as the increase of effectiveness in areas where it is already high (medium = 3.14, dominant = 3, standard deviations = 1.02).

In the histograms illustrated in Table 37, a precise distribution of the responses provided on the issue of effectiveness in the sphere of operations of organizations has been presented. It is possible to observe in all of the diagrams the left-leaning skewness of varying intensity, which was confirmed by a test (-1.179 ; -0.048), from which the results have been displayed in Table 37.

Table 37. Histograms of variable distribution





Source: own research.

The distribution of all the variables differ from the normal distribution, which was statistically proven by the Shapiro-Wilk test with the level of importance at < 0.05 , while accepting the statistical hypothesis that the distribution is not normal, thus the non-parametric statistical tests shall be reused.

9.1. Perception of effectiveness as a legislative-organizational form

With the aim of verifying whether the organizations of varying legislative forms differ from each other in terms of the various aspects of effectiveness, analysis was executed with the aid of the Kruskal-Wallis test. In Table 38, the descriptive statistics of the analysis performer have been presented.

Table 38. Perception of effectiveness as a legislative-organizational form

Variable	Grouping variable			Statistics of Kruskal-Wallis test		
	Legislative form	N	Average importance	Chi- square	df	Asymp- totic signifi- cance
Effectiveness as criteria for the evaluation of a firm	Joint-stock companies	132	250.10	.311	2	.856
	Other enterprises that are not joint-stock companies	329	256.87			
	Public sector units	49	260.86			
	Total	510				
Effectiveness as criteria for the evaluation of the particular areas / organizational units	Joint-stock companies	132	273.31	3.194	2	.203
	Other enterprises that are not joint-stock companies	329	250.64			
	Public sector units	49	240.12			
	Total	510				
Effectiveness as criteria for the evaluation of the managerial staff	Joint-stock companies	132	277.56	4.735	2	.094
	Other enterprises that are not joint-stock companies	329	249.24			
	Public sector units	49	238.10			
	Total	510				
Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	Joint-stock companies	132	259.53	2.976	2	.226
	Other enterprises that are not joint-stock companies	329	258.71			
	Public sector units	49	223.08			
	Total	510				
Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	Joint-stock companies	132	273.17	4.774	2	.092
	Other enterprises that are not joint-stock companies	329	253.27			
	Public sector units	49	222.90			
	Total	510				
Effectiveness (work, activity) as competence of the managerial staff	Joint-stock companies	132	265.22	.919	2	.632
	Other enterprises that are not joint-stock companies	329	252.76			
	Public sector units	49	247.70			
	Total	510				
Effectiveness (work, activity) as competence of the employees	Joint-stock companies	132	257.24	.188	2	.910
	Other enterprises that are not joint-stock companies	329	253.80			
	Public sector units	49	262.19			
	Total	510				

Increasing effectiveness in areas where it is deemed to be excessively low	Joint-stock companies	132	281.30	6.343	2	.042
	Other enterprises that are not joint-stock companies	329	247.62			
	Public sector units	49	238.94			
	Total	510				
Increasing effectiveness in areas where it is already high	Joint-stock companies	132	256.50	1.629	2	.443
	Other enterprises that are not joint-stock companies	329	258.70			
	Public sector units	49	231.34			
	Total	510				

Source: own research.

On the basis of the level of importance in the Kruskal-Wallis test, whose value in terms of all the variables bar one are formulated above 0.05, **there is no basis to claim the statistically significant differences** between organizations of varying legislative forms with regard to the assessment of the different aspects of effectiveness.

Only the “response increasing effectiveness in areas where it is deemed to be excessively low” indicates the dependency with relation to the legislative form of an organization. In joint-stock companies, greater significance is attached to the role of effectiveness in terms of increasing the rather ineffective areas (medium ranking of importance = **281.30**), than in the remaining enterprises (medium ranking of importance = 247.62), while the least importance in this area occurs in the entities of the public sector (medium ranking of importance = 238.94).

9.2. Perception of effectiveness and the size of the entity according to the levels of employment

With the aim of verifying whether organizations of varying scale according to the numbers of people employed differ from each other with regard to the assessment of different aspects of effectiveness, analysis was run with the aid of the Kruskal-Wallis test, whose results are illustrated in Table 39.

Table 39. Perception of effectiveness and the size of the entity according to the level of employment

Variable	Grouping variable			Statistics of Kruskal-Wallis test		
	Legislative form	N	Average importance	Chi- square	df	Asymp- totic signifi- cance
Effectiveness as criteria for the evaluation of a firm	up to 250 employees	319	247.47	3.575	2	.167
	251–500 employees	56	256.37			
	over 500 employees	135	274.13			
	Total	510				
Effectiveness as criteria for the evaluation of the particular areas / organizational units	up to 250 employees	319	233.61	22.639	2	.000
	251–500 employees	56	274.04			
	over 500 employees	135	299.54			
	Total	510				
Effectiveness as criteria for the evaluation of the managerial staff	up to 250 employees	319	242.71	7.304	2	.026
	251–500 employees	56	271.36			
	over 500 employees	135	279.15			
	Total	510				
Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	up to 250 employees	319	242.50	8.284	2	.016
	251–500 employees	56	290.90			
	over 500 employees	135	271.53			
	Total	510				
Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	up to 250 employees	319	239.21	11.380	2	.003
	251–500 employees	56	284.35			
	over 500 employees	135	282.03			
	Total	510				
Effectiveness (work, activity) as competence of the managerial staff	up to 250 employees	319	254.32	.171	2	.918
	251–500 employees	56	262.69			
	over 500 employees	135	255.30			
	Total	510				
Effectiveness (work, activity) as competence of the employees	up to 250 employees	319	256.70	1.242	2	.537
	251–500 employees	56	236.74			
	over 500 employees	135	260.44			
	Total	510				
Increasing effectiveness in areas where it is deemed to be excessively low	up to 250 employees	319	244.45	6.241	2	.044
	251–500 employees	56	259.83			
	over 500 employees	135	279.81			
	Total	510				

Increasing effectiveness in areas where it is already high	up to 250 employees	319	252.09	1.013	2	.603
	251–500 employees	56	249.95			
	over 500 employees	135	265.87			
	Total	510				

Source: own research.

Analysis of the Kruskal-Wallis test with the level of importance at < 0.05 reveals that the statistically significant difference between organizations of varying numbers of people employed due to the perception of several aspects of effectiveness: “as the criteria of evaluating the particular areas or organizational units”, “as the criteria of evaluating the management team”, “as the criteria of evaluating the employees in areas where it is measurable or easy to enumerate”, “as the criteria of evaluating the employees in areas where it is not measurable or difficult to enumerate „and “serves to increase the effectiveness in areas where it is deemed to be excessively low”. In the case of utilizing effectiveness for the assessment of areas or organizational units, as well as assessment of the management team, while also to increase the effectiveness in areas of low effectiveness, the greatest level of significance is placed on this by the large organizations, namely those with over 500 employees (respective medium ranking of importance = 299.54; 279.15; 279.81). Organizations employing between 251 and 500 workers in the same areas place less significance on this (respective medium ranking of importance = 274.04; 271.36; 259.83), but attach greater importance to “effectiveness as the criteria of evaluating employees in areas where it is measurable or easy to enumerate”, while also in “areas where it is not very measurable or difficult to enumerate” (respective medium ranking of importance = 290.90; 284.35). Relatively speaking, the least importance of effectiveness in an organization is placed by enterprises employing less than 250 workers.

9.3. Perception of effectiveness and the market sector

With the aim of verifying whether organizations of various sectors of the economy differ from each other with regard to the different aspects of effectiveness, analysis was run with the aid of the Kruskal-Wallis test, of which the results are illustrated in Table 40.

Table 40. Perception of effectiveness and the market sector

Variable	Grouping variable			Statistics of the Kruskal-Wallis test		
	Market section (according to GUS)	N	Average importance	Chi-square	df	Asymptotic significance
Effectiveness as criteria for the evaluation of a firm	industry	52	244.71	6.879	9	.650
	trade; repair of car vehicles	117	280.46			
	construction	17	243.03			
	transportation and warehouse management	26	264.33			
	professional, scientific and technical activities	44	251.53			
	financial and insurance activities	78	260.51			
	accommodation and catering	27	219.72			
	information and communication	57	252.79			
	serving the real estate market	9	238.28			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	246.02			
	Total	512				
Effectiveness as criteria for the evaluation of the particular areas / organizational units	industry	52	237.20	13.467	9	.143
	trade; repair of car vehicles	117	257.71			
	construction	17	197.76			
	transportation and warehouse management	26	273.56			
	professional, scientific and technical activities	44	242.18			
	financial and insurance activities	78	289.58			
	accommodation and catering	27	211.30			
	information and communication	57	269.61			
	serving the real estate market	9	216.50			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	260.03			
	Total	512				

Variable	Grouping variable			Statistics of the Kruskal-Wallis test		
	Market section (according to GUS)	N	Average importance	Chi-square	df	Asymptotic significance
Effectiveness as criteria for the evaluation of the managerial staff	industry	52	243.70	9.891	9	.359
	trade; repair of car vehicles	117	261.85			
	construction	17	230.91			
	transportation and warehouse management	26	234.54			
	professional, scientific and technical activities	44	258.30			
	financial and insurance activities	78	292.00			
	accommodation and catering	27	234.74			
	information and communication	57	267.78			
	serving the real estate market	9	254.22			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	234.88			
	Total	512				
Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	industry	52	233.63	14.372	9	.110
	trade; repair of car vehicles	117	258.71			
	construction	17	163.50			
	transportation and warehouse management	26	271.67			
	professional, scientific and technical activities	44	259.00			
	financial and insurance activities	78	266.51			
	accommodation and catering	27	215.31			
	information and communication	57	274.06			
	serving the real estate market	9	244.67			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	273.49			
	Total	512				

Variable	Grouping variable			Statistics of the Kruskal-Wallis test		
	Market section (according to GUS)	N	Average importance	Chi-square	df	Asymptotic significance
Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	industry	52	249.97	7.823	9	.552
	trade; repair of car vehicles	117	260.14			
	construction	17	211.76			
	transportation and warehouse management	26	231.06			
	professional, scientific and technical activities	44	238.83			
	financial and insurance activities	78	280.72			
	accommodation and catering	27	287.78			
	information and communication	57	253.04			
	serving the real estate market	9	214.72			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	255.95			
	Total	512				
Effectiveness (work, activity) as competence of the managerial staff	industry	52	268.32	4.573	9	.870
	trade; repair of car vehicles	117	261.32			
	construction	17	261.59			
	transportation and warehouse management	26	250.02			
	professional, scientific and technical activities	44	238.08			
	financial and insurance activities	78	234.16			
	accommodation and catering	27	272.87			
	information and communication	57	267.75			
	serving the real estate market	9	289.83			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	257.36			
	Total	512				

Variable	Grouping variable			Statistics of the Kruskal-Wallis test		
	Market section (according to GUS)	N	Average importance	Chi-square	df	Asymptotic significance
Effectiveness (work, activity) as competence of the employees	industry	52	231.81	11.903	9	.219
	trade; repair of car vehicles	117	250.29			
	construction	17	181.76			
	transportation and warehouse management	26	263.77			
	professional, scientific and technical activities	44	263.17			
	financial and insurance activities	78	278.88			
	accommodation and catering	27	271.85			
	information and communication	57	282.06			
	serving the real estate market	9	231.39			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	249.53			
	Total	512				
Increasing effectiveness in areas where it is deemed to be excessively low	industry	52	258.90	8.529	9	.482
	trade; repair of car vehicles	117	259.95			
	construction	17	176.26			
	transportation and warehouse management	26	276.71			
	professional, scientific and technical activities	44	242.78			
	financial and insurance activities	78	273.94			
	accommodation and catering	27	252.17			
	information and communication	57	248.82			
	serving the real estate market	9	230.17			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	260.56			
	Total	512				

Variable	Grouping variable			Statistics of the Kruskal-Wallis test		
	Market section (according to GUS)	N	Average importance	Chi-square	df	Asymptotic significance
Increasing effectiveness in areas where it is already high	industry	52	259.80	8.895	9	.447
	trade; repair of car vehicles	117	270.54			
	construction	17	258.76			
	transportation and warehouse management	26	251.56			
	professional, scientific and technical activities	44	246.85			
	financial and insurance activities	78	255.78			
	accommodation and catering	27	288.65			
	information and communication	57	213.54			
	serving the real estate market	9	222.39			
	other (mainly relating to the public sector – self-governing units, institutes of culture, health care, etc.)	85	264.07			
	Total	512				

Source: own research.

On the basis of the level of importance in the Kruskal-Wallis test, there is no basis to state the statistically significant differences between organizations of various sectors of the economy with relation to the evaluation of the various aspects of effectiveness.

9.4. Perception of effectiveness and the function of the respondent in an organization

With the aim of verifying whether the functions fulfilled in organizations differ from the assessment of the various aspects of effectiveness, analysis was run with the aid of the Mann-Whitney U test, of which the results are illustrated in Table 41.

Table 41. Perception of effectiveness and the function of the respondent in an organization

Variable	Grouping variable						
	Function executed	N	Average importance	Sum of importance	Mann-Whitney U test	Z	Asymptotic significance (bilateral)
Effectiveness as criteria for the evaluation of a firm	managerial	144	268.61	38680.0	24752.0	-1.242	.214
	specialized	368	251.76	92648.0			
	Total	512					
Effectiveness as criteria for the evaluation of the particular areas / organizational units	managerial	144	253.01	36434.0	25994.0	-.355	.723
	specialized	368	257.86	94894.0			
	Total	512					
Effectiveness as criteria for the evaluation of the managerial staff	managerial	144	267.93	38581.5	24850.5	-1.155	.248
	specialized	368	252.03	92746.5			
	Total	512					
Effectiveness as criteria for the evaluation of the employees in areas where it is measurable / easily countable	managerial	144	257.83	37127.5	26304.5	-.135	.892
	specialized	368	255.98	94200.5			
	Total	512					
Effectiveness as criteria for the evaluation of the employees in areas where it is slightly measurable / difficult to count	managerial	144	241.72	34808.0	24368.0	-1.477	.140
	specialized	368	262.28	96520.0			
	Total	512					
Effectiveness (work, activity) as competence of the managerial staff	managerial	144	268.26	38630.0	24802.0	-1.188	.235
	specialized	368	251.90	92698.0			
	Total	512					
Effectiveness (work, activity) as competence of the employees	managerial	144	270.14	38900.0	24532.0	-1.398	.162
	specialized	368	251.16	92428.0			
	Total	512					
Increasing effectiveness in areas where it is deemed to be excessively low	managerial	144	238.15	34293.5	23853.5	-1.866	.062
	specialized	368	263.68	97034.5			
	Total	512					
Increasing effectiveness in areas where it is already high	managerial	144	268.25	38627.5	24804.5	-1.179	.238
	specialized	368	251.90	92700.5			
	Total	512					

Source: own research.

On the basis of the analysis of the level of importance in the Mann-Whitney U test accepted at the level of 0.05, it is possible to state that there is no basis to claim the significant differences between the function fulfilled in an organization and the assessment of the various aspects of effectiveness.

10. FAIR REMUNERATION

Fair remuneration¹⁵ for work executed is placed at the point of contact of economic, cultural and social values. This is associated with the accepted philosophy of management in the EU, as well as the values and socio-political system promoted in the EU. Unfortunately, Poland admittedly ratified art. 4 of the European Social Card relating to fair remuneration, but did not sign the most important points, namely points 1 and 3. Likewise, this concept in a formal and legislative sense does not need to be realized. Art. 13 of the Polish Labour Code with reference to fair remuneration is so general that it does not make anything binding with the exception of respect for the minimum level of remuneration, which in turn most certainly cannot be identified in Poland with fair remuneration.

Table 42. Fair remuneration¹⁶ in the organizations analysed

No.	Criteria of fair remuneration	Number of indications	% of responses
1.	Are currently respected with relation to all those employed in the firm	107	20.9
2.	Are respected with relation to the majority of professional and qualified groups and we are heading towards their complete realization in the upcoming years (with relation to the total number employed)	110	21.5
3.	Are respected with relation to the key managers and specialists; in the case of the remaining ones, this value is not realized, however we have this in our plans for the future	144	28.1
4.	Are respected with relation to the key managers and specialists; in the case of the remaining people, this value is not realized and we do not have this in our plans	124	24.2
5.	Other responses	27	5.3
	Total	512	100

Source: own research.

¹⁵ This remuneration guarantees a decent standard of living. In the opinion of experts, fair remuneration should be formulated at the level of 60% of the average salary in a given country. Compare: art. 4. European Social Card, dated 1961.

¹⁶ Its essence is defined in the art. 4. European Social Card. Out of the five criterions stipulated there, two of them are the most significant: fair remuneration should be sufficient to maintain an employee and his family at a level that is acknowledged to be dignified in a given local community (which in practice signifies various levels in various countries and regions); remuneration in a given organization should be similar for similar types of work and their effects, regardless of sex, age, nationality, race, outlook, political convictions.

On a national scale, the postulate of fair remuneration in general is not executed, although there is a multitude of organizations that treat and execute the notion of fair remuneration seriously. The results of research on this issue have been set out in Tables 42–43.

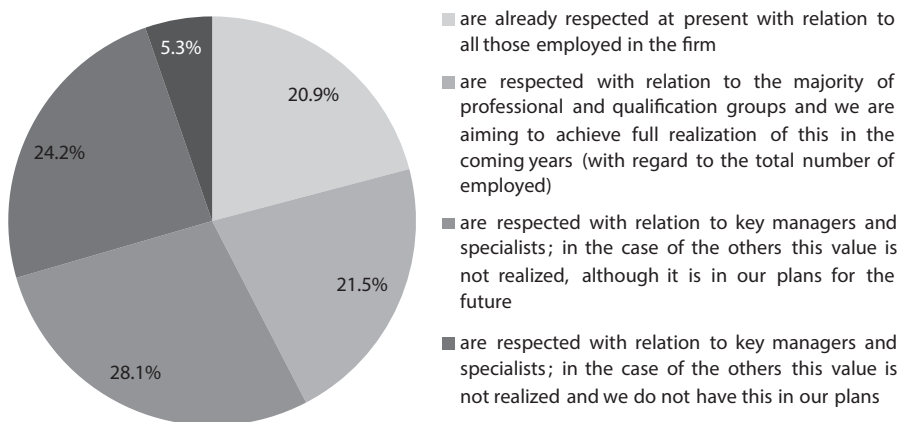


Chart 24. Fair remuneration in the organizations analysed

Source: own research.

Responses to the question relating to the ranking of importance of fair remuneration and the approach to this issue were distributed rather equally: a similar number of people acknowledged that fair remuneration is already applied in their organizations with relation to all employees (21%), as well as informing that a significant move towards its realization had occurred and is not ceasing to pursue its full implementation. Almost all of the others stated that the obligation by means of the code in terms of the realization of the principles of fair remuneration (Labour Code, art. 13) is executed with reference to positions of key significance, such as managers and specialists. With regard to the remaining employees, this is a matter for the future (28%), or do not think about whether employees outside of the areas of key significance should earn a fair salary at all (24%).

The public sector is rather closer to the realization of the principles of fair remuneration than the private sector, which initially arouses surprise. The stereotype form of thinking is associated with the conviction about worse salaries in the public sector than in the private sector, which generally speaking is not correct, particularly with relation to the lower positions.

Table 43. Fair remuneration according to the opinions of respondents with a division into joint-stock companies, the remaining enterprises and public sector units

No.	Fair remuneration	Joint-stock companies		Remaining enterprises		Public sector	
		number	%	number	%	number	%
1.	Is currently realized with relation to all those employed	28	20.9	68	20.7	11	22.4
2.	Is realized with relation to the majority of professional and qualified groups and we are heading towards its expansion in terms of the remaining employees also	30	22.4	69	21.0	11	22.4
3.	Is realized with relation to the key managers and specialists; in the case of the remaining ones, this value is not realized although we have this in our plans for the future	31	23.1	102	31.0	11	22.4
4.	Is realized with relation to the key managers and specialists; in the case of the remaining ones, this value is not realized and we do not have this in our plans for the foreseeable future	34	25.4	77	23.4	13	26.6
5.	Other responses	11	8.2	13	4.0	3	6.2
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

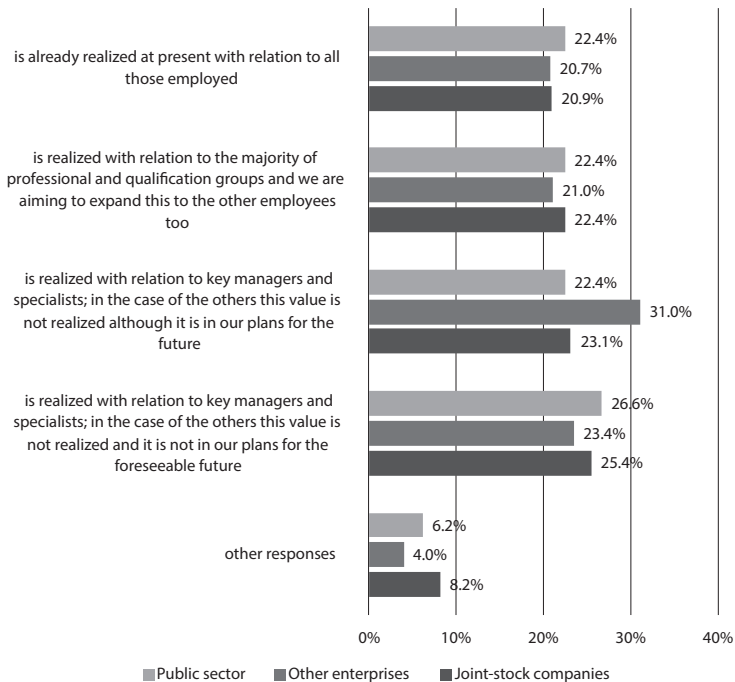


Chart 25. Fair remuneration according to the opinions of respondents with a division into joint-stock companies, the remaining enterprises and public sector units

Source: own research.

In terms of “other responses” there was the following information:

- “Remuneration depends on contacts with the Board. Older employees are overlooked”.
- “Fair remuneration is offered to the newly employed; people with many years of work experience are paid too low”; may be confirmed by the opinions that despite the nominal unemployment, there are difficulties with finding the appropriate new employees with competence and it is necessary to pay them more than the people already employed.
- “Remuneration is proportional to the type and effects of work”.
- “Fair remuneration is an abstract notion here”.
- “The levels of remuneration are defined centrally (public administration)”.

11. IMPORTANCE OF THE CHOSEN NON-ECONOMIC VALUES

The ranking of importance of such values as the following is analysed here:

- sustainability;
- social responsibility of enterprises (CSR);
- the so-called dignity values;
- balancing professional work, personal and family life, as well as civic involvement;
- quality (broad perception encompassing products and processes, as well as work; this of course did not refer to the assessment of the quality of products, etc., but also the significance provided by quality as a value);
- justice;
- honesty.

These were not all the values stipulated in the catalogue of values as there are no such technical possibilities (analysis taking account of all the values from the catalogue would be too troublesome for the respondents). It is worth noting that the catalogue of values was not prepared exclusively from the viewpoint of this research and we hope that the scope of the applications of the catalogue shall be wider. The results have been displayed in Table 44.

11.1. Sustainable development

The concept of sustainability is more known in Poland by the term “sustainable development” or “long-lasting growth”. This explanation is not entirely accurate as this development is achieved in leaps and bounds, rather than evenly. Nevertheless, if sustainability is to be understood as the appropriate relations between the product, technological and economic development on the one hand, while the social development on the other hand, thirdly protection of the natural environment, as well as fourthly, attention to the future generations, as such a perception of a term does not arouse reservations.

The concept of sustainable growth is quickly gaining acceptance in a multitude of developed countries. As can be seen from the data below provided in Tables 44–45, it is well-received by the respondents from the organizations analysed.

Table 44. Value of sustainable development in the organizations analysed

No.	Sustainable development (sustainability) is as follows:	Indications	% of indications
1.	Precious value which we treat seriously and are currently executing	155	30.2
2.	Precious value which we are currently executing only to a limited scope	322	62.9
3.	Controversial value; I do not think that the concept of sustainable development was appropriate in the case of our organization	23	4.5
4.	Other responses	12	2.4
	Total	512	100.0

Source: own research.

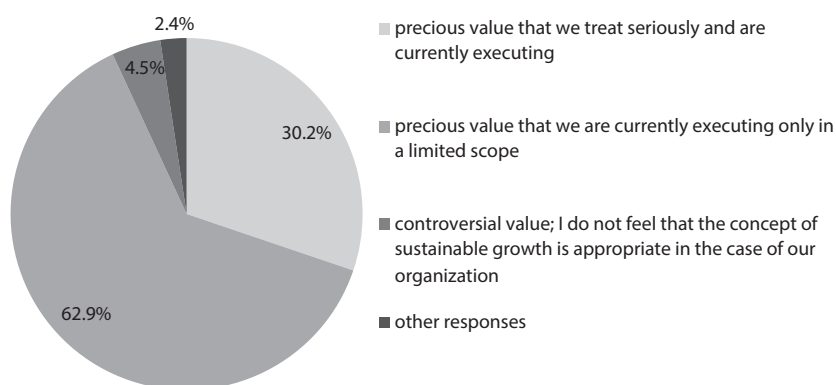


Chart 26. Value of sustainable development (sustainability) in the organizations analysed

Source: own research.

The responses of the respondents are of an optimistic tone; which reveal that the concept of sustainable growth (together with their value) enjoys decidedly strong support, although twice more people claim that it is realized in a restricted sphere than those expressing the opinion that it is already fully implemented. The indicators of the support are the highest in joint-stock companies, although the differences of the assessments between them and the remaining organizations are not large as indicated in Table 45.

Table 45. Value of sustainable development in the opinions of respondents with a division into joint-stock companies, the remaining enterprises and the public sector

No.	Sustainable development is as follows:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Precious value which we treat seriously and are currently executing	43	32.1	97	29.5	15	30.6
2.	Precious value which we are currently executing only to a limited scope	85	63.4	207	62.9	30	61.2
3.	Controversial value; I do not think that the concept of sustainable development was appropriate in the case of our organization	5	3.7	15	4.6	3	6.1
4.	Other responses	1	0.8	10	3.0	1	2.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

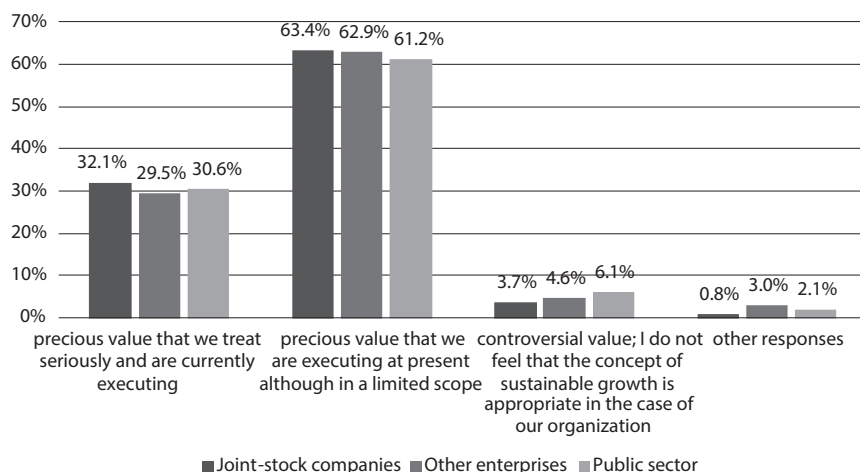


Chart 27. Value of sustainable development in the opinions of respondents with a division into joint-stock companies, the remaining enterprises and the public sector

Source: own research.

11.2. Social responsibility of enterprises

The corporate social responsibility (CSR) signifies such a concept of the operations of enterprises where they do not restrict themselves to the formal and legislative correctness, but are geared towards the interests of all stakeholders (not only owners / shareholders), by protecting the natural environment and indicate care for the fate of future generations. The beginnings of CSR may

be sourced back to the end of 19th century and the beginning of 20th century in the so-called area of entrepreneurs in the USA (to be precise, in the phase of its civilization). In contemporary times, it is present and realized in all the developed countries, although there are rather frequently opinions that CSR is a cynical game that is full of hypocrisy.

In our research, we wanted to become familiar with the opinions of the respondents in terms of issues with regard to CSR and the actual intentions, by among other questions, whether enterprises undergo an objectified ethical audit (according to the principles accepted in EBEN). The responses have been presented in Tables 46–47.

Table 46. Social responsibility of enterprises in the opinions of those analysed

No.	Corporate social responsibility	Number of responses	% of responses
1.	It is treated in our firm in a universal and responsible way; we are subjected to regular external audits and we acquire good results	173	33.7
2.	It is treated in our firm in a universal and responsible way; however up to now we have not been subjected to regular external audits	172	33.6
3.	We are not distinguishable either in a positive or negative sense in this sphere in terms of groups similar to our organization	150	29.3
4.	I feel that we are adhering to CSR well, however we should work intensively on some particular issues	3	0.6
5.	Other responses	14	2.8
	Total	512	100.0

Source: own research.

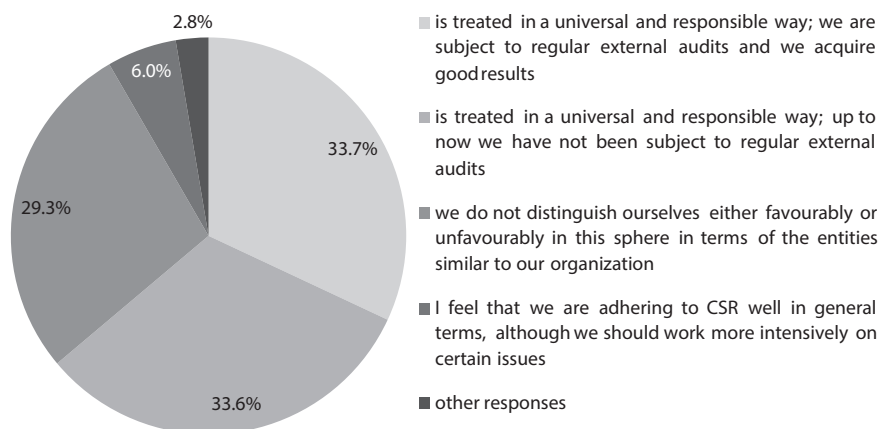


Chart 28. Corporate social responsibility in the opinions of those analysed

Source: own research.

Table 47. CSR in joint-stock companies, the remaining enterprises and in the public sector according to respondents

No.	Corporate social responsibility	Joint-stock companies		Trading companies		Public sector	
		number	%	number	%	number	%
1.	It is treated in our firm in a universal and responsible way; we are subjected to regular external audits and we acquire good results	47	35.1	111	33.7	15	30.6
2.	It is treated in our firm in a universal and responsible way; however up to now we have not been subjected to regular external audits	45	33.6	106	32.2	21	42.9
3.	We are not distinguishable either in a positive or negative sense in this sphere in terms of groups similar to our organization	40	29.8	101	30.7	9	18.3
4.	I feel that we are adhering to CSR well, however we should work intensively on some particular issues	0	0	2	0.6	1	2.1
5.	Other responses	2	1.5	9	2.7	3	6.1
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

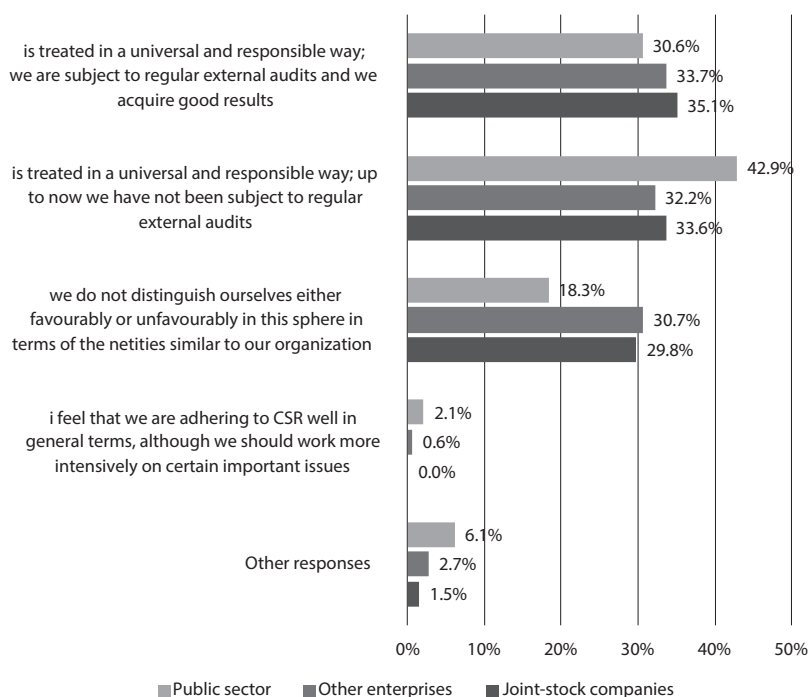


Chart 29. CSR in joint-stock companies, the remaining enterprises and in the public sector according to respondents

Source: own research.

Other responses:

- “It is something unnecessary as it does not bring in profits”.
- “Audits are not run”.
- “CSR does not function in our company”.
- “CSR functions in a very restricted sphere”.

A small number of responses drew attention to the case whereby CSR does not occur at all or is mainly utilized for promotional purposes/PR.

11.3. Values associated with dignity

Values associated with dignity are, in the opinions of some psychologists (e.g. Prof. Mark Kosewski) of fundamental importance in terms of management and the creation of organizational culture. These in particular include respect, respect for human dignity, amiability, respect for freedom and privacy. Responses to questions relating to dignity-based values are illustrated in Tables 48–49.

Table 48. Values associated with dignity in organizations in the opinions of respondents

No.	Values associated with dignity are as follows:	Number of responses	% of responses
1.	The real pillar in shaping the relations with people both within the framework of the firm, as well as outside of it (in shaping the relations with clients, trading partners, local communities, etc.)	249	48.6
2.	This is a more intentional pillar than the real one in terms of shaping the relations with people both in terms of the company, as well as in terms of relations with clients, trading partners, local communities, etc.	164	32
3.	Values treated rather as secondary, although in a way that does not violate good practices	83	16.2
4.	Other responses	16	3.2
	Total	512	100

Source: own research.

Other responses:

- “Very bad in relations with superiors”.
- “Frequent”.
- “Lack of respect in internal relations and outside the firm”.
- “Employers have no idea about dignity”.
- “Some Polish managers swear more often than a drunk outside a shop”.
- “People are often treated as of secondary importance”.
- “Lack of values inside the firm, feigning them on the outside”.

However, it is necessary to add that this type of very critical opinions are few and far between (3%).

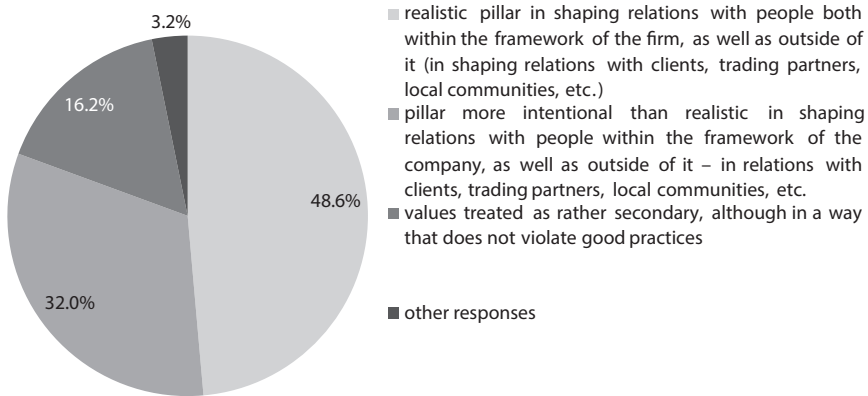


Chart 30. Values associated with dignity in organizations in the opinions of respondents

Source: own research.

Table 49. Values associated with dignity in joint-stock companies, the remaining enterprises and the public sector

No.	Values associated with dignity are as follows:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	The real pillar in shaping the relations with people both within the framework of the firm, as well as outside of it (in shaping the relations with clients, trading partners, local communities etc.).	61	45.5	158	48	30	61.2
2.	This is a more intentional pillar than the real one in terms of shaping the relations with people both in terms of the company, as well as in terms of relations with clients, trading partners, local communities, etc.	51	38.1	104	31.6	9	18
3.	Values treated rather as secondary, although in a way that does not violate good practices.	20	14.9	53	16.1	10	20.4
4.	Other responses	2	1.5	14	4.3	0	0
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

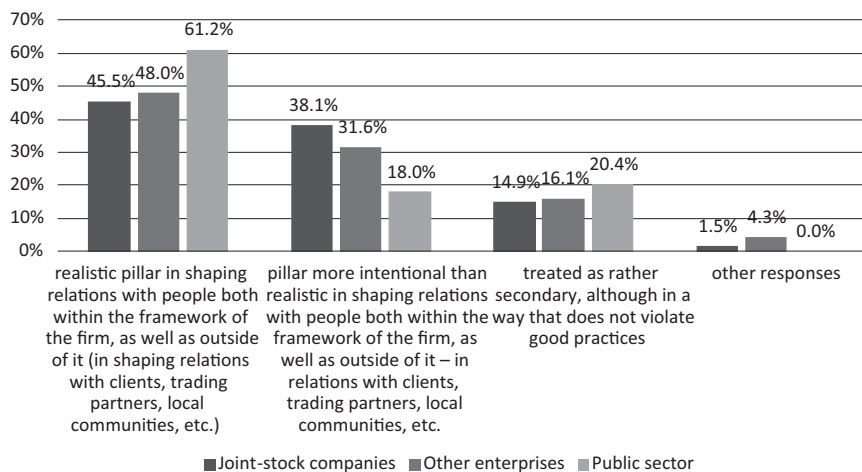


Chart 31. Values associated with dignity in joint-stock companies, the remaining enterprises and the public sector

Source: own research.

In the public sector, there are no such critical comments with relation to the lack of respect for dignity-based values as in the private sector.

11.4. Trust

Trust is a significant value that is essential to the normal functioning of the society and development of business. Kenneth Arrow, laureate of the Noble Prize, wrote 30 years ago that almost every commercial transaction includes an element of trust. Its lacking signifies economic backwardness.¹⁷

In research by CBOS dating from 2012, 23% of Polish people expressed the conviction that “Generally speaking, the majority of people can be trusted”. In the same research, a mere 2% “had absolute trust in strangers”, while 32% “rather trusted” them. Trust in large enterprises was expressed by 35% of Polish people and this is a similar level to the level of trust in newspapers (34%) and towards the government (39%), whereas slightly lower in terms of the officials of public administration and to the courts of law (both 45%). Trust shown towards trade unions is much lower than towards large enterprises and amounts to 29%, whereas only 20% towards political parties. The indica-

¹⁷ See: <http://www.findict.pl/frontpageheadline/zaufanie-w-biznesie> [15.02.2015].

tors of trust among Polish people rise together with the levels of education, which are higher in large cities than in smaller towns.¹⁸

Against the background of this data, our results may be acknowledged to be moderately optimistic, although it is necessary to make allowances for questions that are asked differently, while also the environment of educated people and professionally associated with enterprises (they would not talk about strangers). These results are presented in Tables 50–51.

Table 50. Trust as value in organizations according to the opinions of those surveyed

No.	Trust in our firm is a value which:	Number of responses	% of responses
1.	Is well exposed both in terms of internal relations (we are able to display this and we do so), as well as external relations (we also enjoy a great level of trust among our clients and other external partners)	290	56.6
2.	Requires strengthening mainly in terms of relations with clients and other external partners	213	41.6
3.	Other responses	9	1.8
	Total	512	100.0

Source: own research.

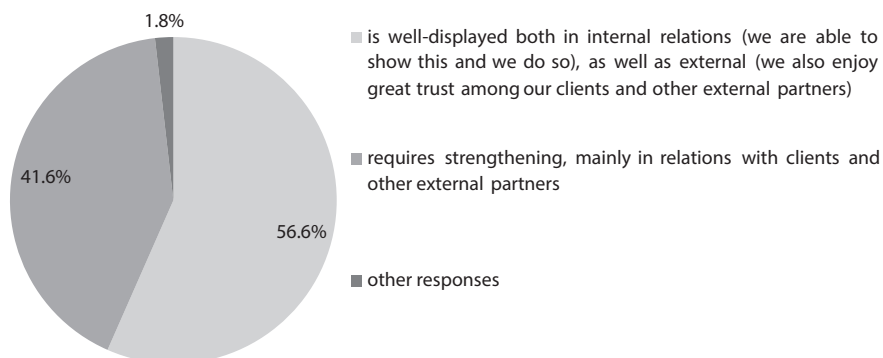


Chart 32. Trust as value in organizations according to the opinions of those surveyed

Source: own research.

Other responses (combined total of only 9, but all were very critical):

- “Reduced drastically”.
- “Complete abstraction, you cannot trust anyone”.
- “Lack of internal firm”.

¹⁸ CBOS, *Komunikat z badań «Zaufanie społeczne»*, BS/33/2012, March, Warszawa, 2012.

It is necessary to remember the data from tables, 13 of which reveal that trust is indicated in first place among the values that over the past 2–3 years have been falling in terms of significance.

Table 51. Value of trust in joint-stock companies, the remaining enterprises and in the public sector

No.	Trust in our firm is a value which:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Is well exposed both in terms of internal relations (we are able to display this and we do so), as well as external relations (we also enjoy a great level of trust among our clients and other external partners)	82	61.2	178	54.1	30	61.2
2.	Requires strengthening	50	37.3	146	44.4	17	34.7
3.	Other responses	2	1.5	5	1.5	2	4.1
	Total	134	100	329	100.0	49	100.0

Source: own research.

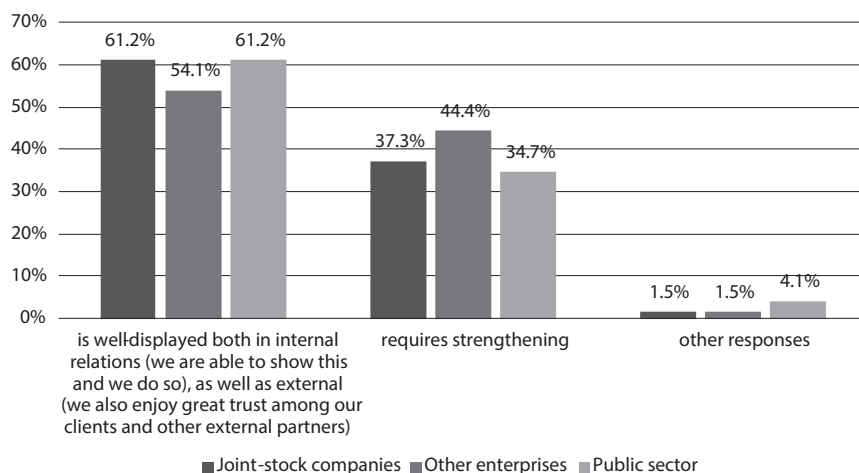


Chart 33. Value of trust in joint-stock companies, the remaining enterprises and in the public sector

Source: own research.

Attention is drawn to the fact that a percentage of respondents acknowledge that their organizations enjoy a great level of trust among clients and other external partners in the case of joint-stock companies that are clearly higher than the remaining enterprises and are to be found at an identical level as the entities of the public sector (61.2%).

11.5. Balancing professional work and other spheres of life

Many employers expect a huge level of involvement and total devotion of the managers and employees on behalf of their organizations, by means of very intensive and strenuous work in a dimension that exceeds all norms. A multitude of people are also excessively absorbed by their professional work to the detriment of other dimensions of life: finding time and devoting sufficient attention to the family, rest and recreation, civic involvement and on behalf of local communities, spiritual development, culture, hobbies, etc. Revealing and documenting a new (and unfortunately mass) phenomenon of death from overwork, termed *karoshi*¹⁹ in Japan, SCD²⁰ in USA, in terms of heart attacks and strokes, lead to the case, or at least should lead to the case whereby both employers and employees should accordingly strive towards a more complete balance of professional work and other spheres of life. This is done in a conscious and effective manner in a multitude of organizations in various countries; one of the first to describe his activities in this sphere and widely recommend it to the world was the corporation of Hewlett Packard.

The research was to indicate in what way the approach to this issue is in Polish organizations, as well as what specific activities are undertaken. The results are illustrated in Tables 52–53.

As can be seen, the response of variant 2 is most frequently indicated, where an organization is not run in any direction relating to a uniform policy, while the balancing that is referred to remains at the discretion of the direct superiors and employees, as well as their agreements. In precisely one fourth of cases, an employer takes on an active approach and aims to enable the balancing of professional work and other spheres of life for employees. Likewise, there is a similar percentage of indicators (22%) in terms of the lack of interest among employers with regard to the issue raised here.

¹⁹ This was officially acknowledged to be a different cause of death at the beginning of the 1990s, following a battle that lasted many years between the widows and the government of Japan, as well as the opinions of independent experts and the accepted national programs of counteracting the problem. It is the second most common cause of death in Japan among those aged between 40–50.

²⁰ Sudden Cardiac Death. This is the first cause of death among those aged between 40–50 in the USA; these are not heart attacks. Approximately 550,000 people die from this cause in the USA annually, mainly men of the type of «hot reactors» (in: R.S. Eliot, Director of the American Institute of Stress Medicine, *From Stress to Strength*, Wydawnictwo Amber, Warszawa 1997, p. 11).

Table 52. Balancing professional work and other dimensions of life in the opinions of respondents

No.	Variants of responses	Number of indications	% of indications
1.	The employer has an active influence and moves successfully in the direction of the aforesaid sustainability in particular by means of the following: not imposing exorbitant requirements with relation to the quantity and pace of work, openness with regard to the wishes of employees in terms of making the dimension and time of work flexible (in as much as possible), restricting work in terms of overtime and other actions	128	25.0
2.	The employer requires the adherence to law and good practices, however apart from this he/she does not interfere in the aforesaid issues by acknowledging that they are at the discretion of the employees and their direct superiors	258	50.4
3.	We require a high level of effectiveness, great level of involvement in professional work and sacrifices for the good of the company. The afore-mentioned balance is of no interest to us	115	22.4
4.	Other responses	11	2.2
	Total	512	100.0

Source: own research.

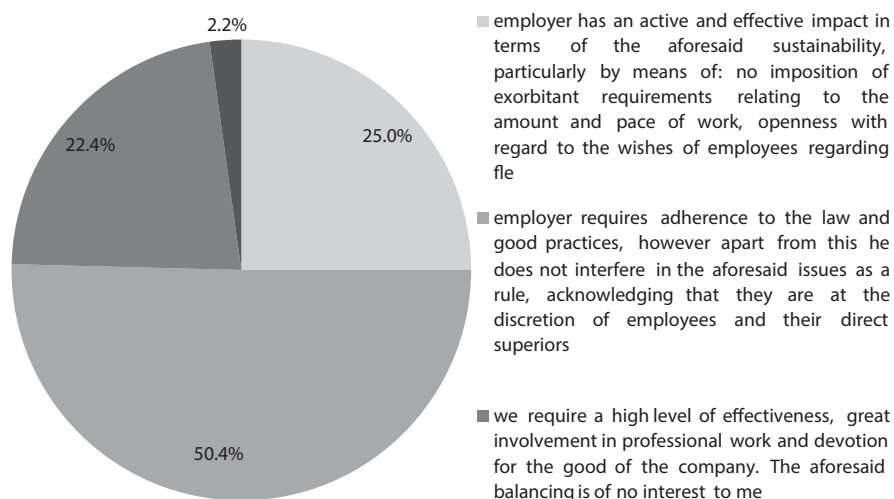


Chart 34. Balancing professional work and other dimensions of life in the opinions of respondents

Source: own research.

Other (open) opinions:

- “Balance of work–life in general is of no interest to our employer.”
- “He is inconsistent and insincere – he forces us to do overtime and simultaneously praises family life.”
- “The boss cares more about the personal life of parents with children than a single employee.”
- “The Management Board is floundering and the requirements are a pretext to conflicts with the employees.”

Table 53. Balancing professional work and other dimensions of life in joint-stock companies, other enterprises and public sector units

No.	Balance of professional life, personal life / family and social and civic involvement	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	The employer has an active influence and moves successfully in the direction of the aforesaid sustainability in particular by means of the following: not imposing exorbitant requirements with relation to the quantity and pace of work, openness with regard to the wishes of employees in terms of making the dimension and time of work flexible (in as much as possible), restricting work in terms of overtime and other actions	32	23.9	79	24	17	34.7
2.	The Management of the Company requires the adherence to the law and good practices of the company require the adherence to the law and good practices, however apart from this he/she does not interfere in the aforesaid issues by acknowledging that they are at the discretion of the employees and their direct superiors	73	54.5	160	48.6	25	51.1
3.	We require a high level of effectiveness, great level of involvement in professional work and sacrifices for the good of the company. The afore-mentioned balance is of no interest to us	26	19.4	83	25.2	6	12.2
4.	Other responses	3	2.2	7	2.1	1	2
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

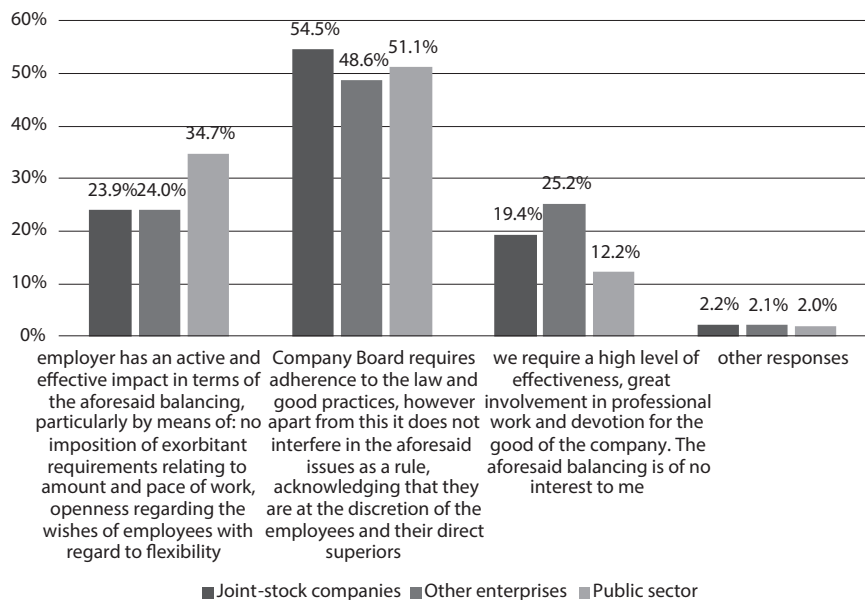


Chart 35. Balancing professional work and other dimensions of life in joint-stock companies, other enterprises and public sector units

Source: own research.

As can be seen, relatively speaking the greatest balance of the axis of “professional work – other dimensions of life” occur in the entities of the public sector. In joint-stock companies, this dilemma is most frequently at the discretion of the particular managers.

11.6. Quality as a value

The quality of products was of great and even key significance in the second half of the 20th century. Indeed, this is still the case in theory. However, in recent times the conviction has spread in business circles that “excessively high” quality and lifespan of products is not in the interests of producers and service providers as this restricts the demand and revenue for enterprises. A multitude of producers at the stage of designing plan a specific sphere of wear and tear of equipment (i.e. by utilizing one chosen element of weak quality). Likewise, consumers / users are more and more frequently expressing the conviction that the previous generations of products were more long-lasting and could be used significantly longer and that the designers, technologists

and producers are deliberately shortening their lifecycle to be able to produce and sell more. The interests of clients are not taken into account, nor are the shrinking natural resources or protection of the natural environment. Specific trademarks of specific products are listed (an ever-increasing number), while various forms of technical evidence are provided.

One of the aims of this research was to become familiar with the opinions of respondents on the issue of the contemporary meaning of quality as such, but not as a tool in the pursuit of other aims, e.g. economic ones; in as much as this is a worthwhile value in reality, and not in literature and declarations. These opinions have been illustrated in Tables 54–55.

Table 54. Quality as a value in the opinions of respondents

No.	Variants of responses	Number of indications	% of indications
1.	Quality, including the durability of goods and services, has remained an immeasurably important value and its significance is not decreasing, but rather growing	258	50.4
2.	Quality remains very important, however the relation between durability / lifespan / period of usage or utilization of products undergo change; the latter are deliberately restricted timewise and this has not much in common with the good of the client or protection of the natural environment	161	31.4
3.	Quality is losing out to price; in spite of political correctness but in accordance with the truth, it is necessary to say that due to the main barriers to demand, the expectations of clients that require never-ending promotions and price reductions, we have a multitude of various tacky markets in Poland and likewise, a multitude of various tacky products	80	15.6
4.	Other responses	13	2.6
	Total	512	100.0

Source: own research.

The responses were distributed equally in approximate terms between those who feel that quality is still of priority importance and whose importance is still growing and those who are more sceptical and also perceive negative phenomena in this sphere (expressed in some variants of responses).

The representatives of the public sector (apart from the material sphere) should in principle abstain from giving opinions. Those who responded surely reacted as clients- consumers and not as representatives of their organizations.

In choosing another response, they informed that the accepted variants of responses do not take account of the specifics of the operations of their organizations, which is confirmed by the afore-mentioned thesis.

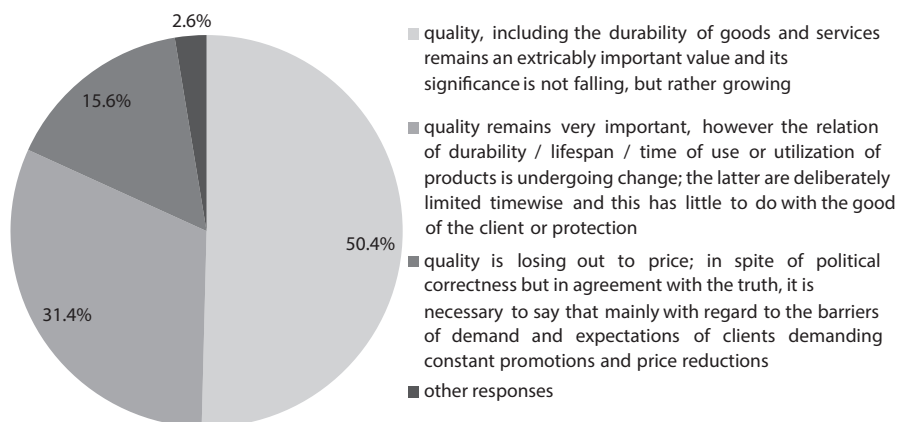


Chart 36. Quality as value in the opinions of respondents

Source: own research.

Table 55. Quality as a value in the opinions of respondents in joint-stock companies, other enterprises and public sector units

No.	Quality	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Quality, including the durability of goods and services, has remained an immeasurably important value and its significance is not decreasing, but rather growing	78	58.2	162	49.2	18	36.7
2.	Quality remains very important, however the relation between durability / lifespan / period of usage or utilization of products undergo change; the latter are deliberately restricted timewise and this has not much in common with the good of the client or protection of the natural environment	32	23.9	107	32.5	22	44.9
3.	Quality is losing out to price; in spite of political correctness but in accordance with the truth, it is necessary to say that due to the main barriers to demand and the expectations of clients that require never-ending promotions and price reductions, we have a multitude of various tacky markets in Poland and likewise, a multitude of various tacky products	22	16.4	54	16.4	4	8.2
4.	Other responses	2	1.5	6	1.8	5	10.2
	Total	134	100	329	100	49	100

Source: own research.

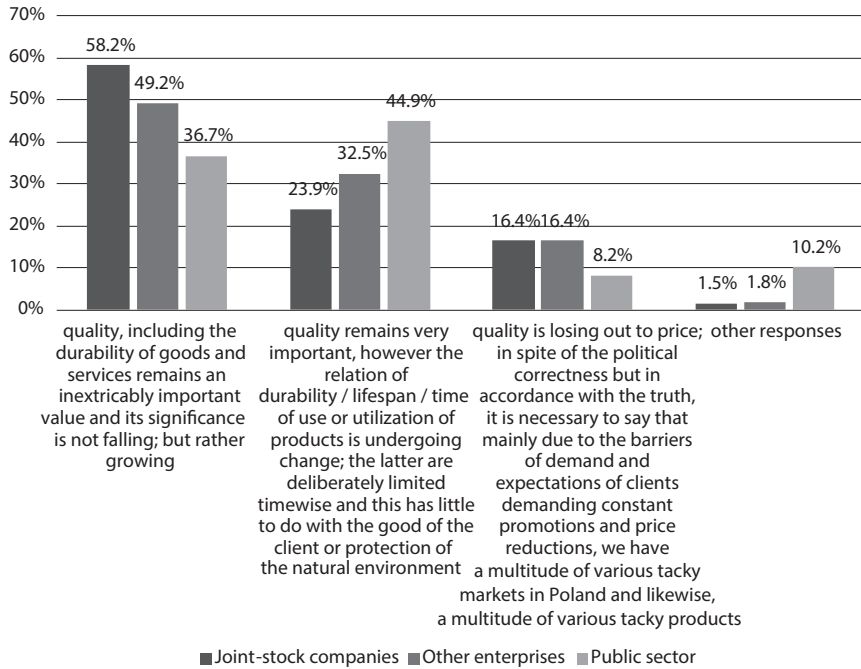


Chart 37. Quality as a value in the opinions of respondents in joint-stock companies, other enterprises and public sector units

Source: own research.

11.7. Justice as a value

Justice, widely perceived as “honest, proper conduct” was acknowledged by Plato as the most important of virtues. The need for justice has constantly accompanied people down through the ages, while simultaneously a multitude of wickedness has been committed on behalf of this value. It is additionally a notion that is very subjective and potentially conflicting. How do respondents perceive justice in their organizations? The results have been presented in Tables 56–57.

The results are perceived to be optimistic as they certify to the fact that in the majority of organizations (almost two thirds) the approach towards justice is profound and active; the management team do not exclusively rely on the educated perception of justice from a customary and cultural point of view, but also consider what is fair and what is not and why in their organizations, while also developing the associated communication.

Table 56. Justice in the management of an organization in the opinions of respondents

No.	Variants of responses	Number of responses	% of responses
1.	The management staff try to be fair in taking decisions and expect the same from others by basing on the socially and culturally educated perception of justice	163	31.8
2.	There are attempts to be fair in terms of managerial decisions and action by basing on the socially and culturally educated perception of justice, <u>but also consideration of what is just and what is not in the firm, while also communicating with others with relation to these issues</u>	31	61.9
3.	Other responses	32	6.3
	Total	512	100.0

Source: own research.



Chart 38. Justice in the management of an organization in the opinions of respondents

Source: own research.

Other opinions (critical); constitute a total of 6% of the general opinions:

- Organization is solely geared towards profit, while justice is less significant/not significant at all.
- Justice is reserved for the Board/shareholders/; subject to arbitrary decisions.
- It is a theoretical notion. The person who is higher in the hierarchy is always right.
- Justice is frequently violated. Employees who do not have results at work are favoured.
- Widespread lack of objectivity.
- Good relations are above justice.
- Justice is not important in my firm.
- There is no justice.

- Lack of fair assessment of employees, their competences and results of work.
- Lack of justice, particularly with relation to the employees at lower levels.

Table 57. Justice in the management of an organization in the opinions of respondents from joint-stock companies, other enterprises and the public sector

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	The management staff try to be fair in taking decisions and expect the same from others by basing on the socially and culturally educated perception of justice	44	32.8	97	29.5	22	44.9
2.	There are attempts to be fair in terms of managerial decisions and action by basing on the socially and culturally educated perception of justice, <u>but also consideration of what is just and what is not in the firm, while also communicating with others with relation to these issues</u>	85	63.5	209	63.5	23	46.9
3.	Other responses	5	3.7	23	7.0	4	8.2
	Total	134	100	329	100	49	100

Source: own research.

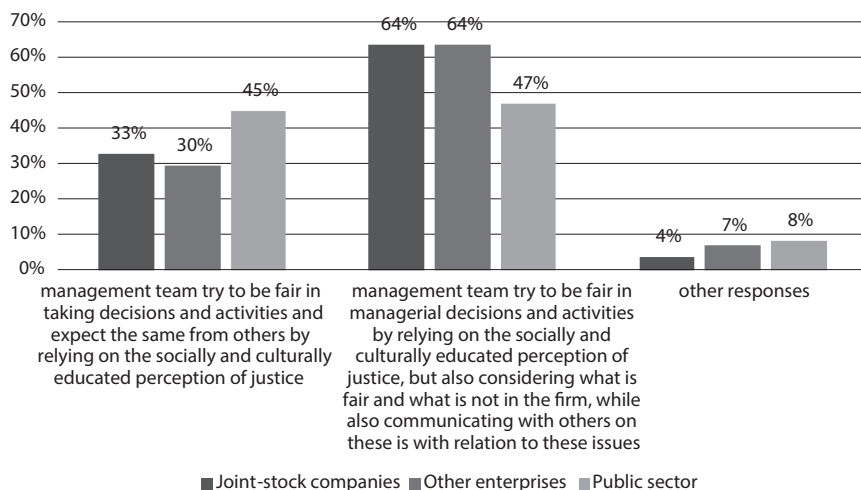


Chart 39. Justice in the management of an organization in the opinions of respondents from joint-stock companies, other enterprises and the public sector

Source: own research.

11.8. Honesty as a value

Honesty in business, mutual ties of employers and employees, intentions, etc., would seem to be a value that is commonly acknowledged to be important and expected. How do respondents perceive honesty in their organizations? Responses to these questions are included in Tables 58–59.

Table 58. Honesty in an organization in the opinions of respondents

No.	Variants of responses	Number of responses	% of responses
1.	Our organization is honest both in terms of internal relations, as well as external relations. This facilitates the restriction of the number and frequency of inspections	139	27.1
2.	The majority of people are honest, although not everyone is. Hence, the principle of limited trust is applied. In places acknowledged to be critical, inspection and monitoring are applied	283	55.3
3.	We feel that there is too much dishonesty and that it constitutes a serious problem; we apply inspections and monitoring on a widespread level	68	13.3
4.	Other responses	22	4.3
	Total	512	100

Source: own research.



Chart 40. Honesty in an organization in the opinions of respondents

Source: own research.

The assessment of moderately positive is predominant (response of variant 2) – 55% of indicators. The assessment of very positive is twice more frequent than the opinion that dishonesty is excessive (27% and 13% respectively).

Of the remaining opinions (open and generally critical) which totalled 4%, the following were noted:

- we operate according to the simplified principle that “what is not forbidden is honest”;
- employees are admittedly trusted, but inspections and audits are very frequent;
- not everyone is treated equally;
- firm places trust in chosen people, most frequently the management team;
- there is a lot of dishonesty and many issues are swept under the carpet.

Table 59. Honesty in an organization in the opinions of respondents in joint-stock companies, other enterprises and in the public sector

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Our organization is honest both in terms of internal relations, as well as external relations. This facilitates the restriction of the number and frequency of inspections	33	24.6	97	29.5	9	18.4
2.	The majority of people are honest, although not everyone is. Hence, the principle of limited trust is applied. In places acknowledged to be critical, inspection and monitoring are applied	71	53.0	182	55.3	30	61.2
3.	We feel that there is too much dishonesty and that it constitutes a serious problem; we apply inspections and monitoring on a widespread level	25	18.7	40	12.2	3	6.1
4.	Other responses	5	3.7	10	3.0	7	14.3
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

The conviction that dishonesty is excessive is relatively speaking the most frequently alluded to view by the respondents from the joint-stock companies (19%). The view that “admittedly the majority is honest, but it is necessary to apply the principle of limited trust, whereas in neuralgic cases inspections and monitoring should be applied”, is most frequently expressed in the public sector (61%).

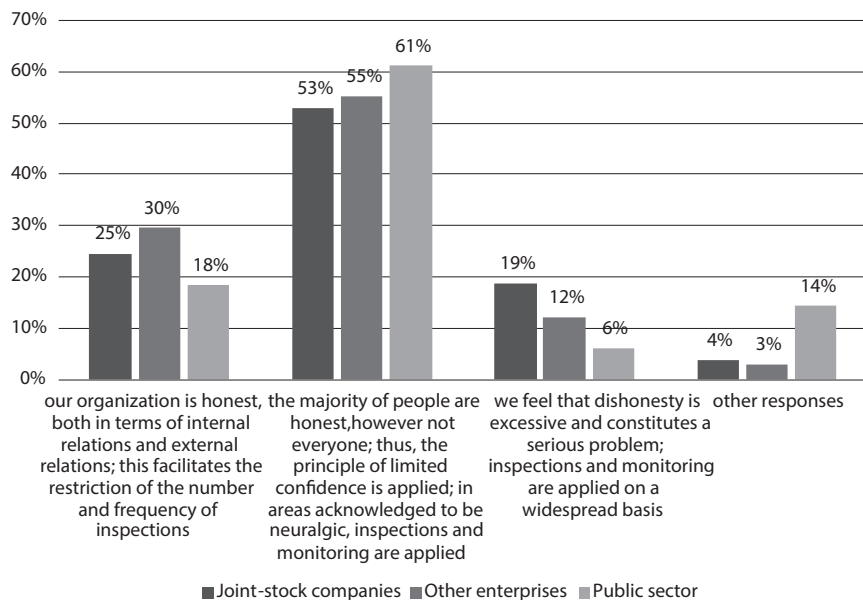


Chart 41. Honesty in an organization in the opinions of respondents in joint-stock companies, other enterprises and in the public sector

Source: own research.

12. COMMON VALUES FOR PEOPLE IN AN ORGANIZATION (CORPORATE)

Common values for people in an organization are a set of the values that the people associated with the given organization adopt, accept and want to execute together. Rather frequently, the values that are significant for the given organization are created by its founders who express in them their own hierarchy of values, as well as ideals and dreams, while also the desire to instigate in the organization and the world around it their own particle of good. They subsequently try to select such top-managers whose ideals are shared and create the impression of individuals capable and determined to realize them, together with the people selected by them.

Such a perception of common values is more frequently termed *corporate values* even in organizations that are not corporations, or more seldom *core values*. If the process of selection of “adjusting to” and accepting common values in an organization is run skilfully, thus on a sufficiently wide scale, the common values may be an additional element that connects people that are associated with the given organization constituting one of the factors of motivational impact and a significant element of culture. Likewise, they may also facilitate management and make it both easier and more effective. The significant factors and conditions of success are as follows:

- sincerity of intentions;
- authenticity (values should be in accordance with the internal need and profound convictions of the people; shared, but not imposed);
- partnership of the managerial staff and employees;
- avoiding ideologization, temptation to utilize (overuse) the values for the purposes of image (PR) and manipulation of people;
- determination and consistency in their adherence, managing them, associating with a wide perception of personnel policy (recruitment and employment reduction, selection of people, evaluation, development, while also leadership, motivation and promotion).

The notion and values constitute the first element of the widely perceived mission of the organization at hand, “something for the spirit”. Of course, not all organizations formulate their missions in a broader manner (if at all), while not all work on educating and adhering to the common values. These may be encountered much earlier in large corporations (hence the term “cor-

porate values”), than in small and medium-sized enterprises. Nevertheless, in the latter case some system of values functions, although it is seldom discussed, agreed on, registered or utilized in a methodical way in management. Without values in general it would be impossible to function. We are guided by them even when we are unaware of this fact.

In our survey research, we asked several questions relating to the common values. We asked whether they were separate and more widely known, how they are termed, which specific values are accepted as being common, whether they were distinguished as one value, acknowledged as the most important and what that value is, how realistic it is (non-declarative), the usefulness of the common values in the management of an organization. The set of questions relating to the common values was one of the most strongly displayed in the research carried out.

12.1. Distinguishing the common values for an organization

The set of questions described was aimed at establishing how often common values are distinguished in organizations and if joint-stock companies indicate any advantage here in terms of the other types of organizations. The results are formulated in Tables 60–61.

Table 60. Responses of the analysed people to the question of whether the values expected of managers and employees have been defined in the organization

No.	In our enterprises the values expected from managers and employees have been defined	Results of responses (item)	Results of responses (%)
1.	Yes	335	65.4
2.	No	177	34.6
	Total	512	100

Source: own research.

The responses reveal that almost 2/3 of organizations had values distinguished and acknowledged as common for the people as a whole that were associated with that organization (those employed and managing, as well as other people that were not hired employees). This is a high indicator which we had not expected. Nevertheless, we did not ask if the common values had been registered (and in which documents), or functioned as Iliad and Odyssey during the times of Homer and also several centuries later.

Table 61. Responses of the analysed people to the question of whether the values expected of managers and employees have been defined in the organization with a division into joint-stock companies, the remaining enterprises and the public sector units

No.	Were the values expected from the managers and employees common	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Yes	106	79.1	205	62.3	24	49
2.	No	28	20.9	124	37.7	25	51
	Total	134	100	329	100	49	100

Source: own research.

The responses reveal that there is a prevalence of the joint-stock companies here with almost 80% of the common values distinguished in them (corporate values). The private sector is decidedly ahead of the public sector in this case.

12.2. Used names of common values for people from organization

We expected that the notion of “corporate values” may be most often used in Poland, which has been confirmed by the results of the research. The results have been illustrated in Tables 62 and 63.

Table 62. Used name of values in organizations according to those surveyed

No.	Applied names of “common values in an organization”	Number of indications	% of indications
1.	Corporate values	96	28.7
2.	Common values	109	32.5
3.	Universal values	58	17.3
4.	Company values	58	17.3
5.	Otherwise (our values, the values of the enterprise, the organizational values, the values provided from the name of the organization)	14	4.2
	Total	335	100

Source: own research.

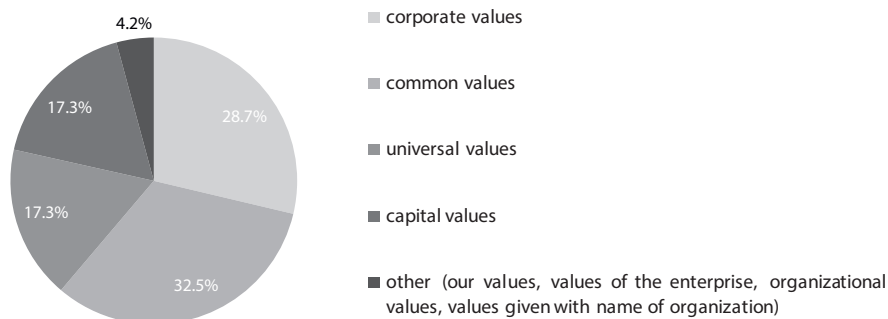


Chart 42. Used names of values in organizations according to those surveyed

Source: own research

Table 63. Used name of “common values” in organizations in joint-stock companies, other enterprises and public sector units

No.	How these values are termed:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Corporate values	37	35	45	22	6	25
2.	Common values	53	50	72	35.1	6	25
3.	Universal values	14	13.2	39	19.0	7	29.1
4.	Stock values	0	0	38	18.5	4	16.7
5.	Other (our value, value of the enterprise, organizational value, value provided from name of organization)	2	1.8	11	5.4	1	4.2
	Total	106	100.0	205	100.0	24	100.0

Source: own research.

12.3. Familiarity with common values in an organization

From the viewpoint of management and its effectiveness, it is a very significant issue whether the “common values” are commonly known, rather widely known, but not widespread, or whether familiarity with them is rather miniscule. This naturally has an impact on their real significance and certifies to the approach to this issue on the part of the people responsible for organization. The results of the research on this issue have been presented in Tables 64–65.

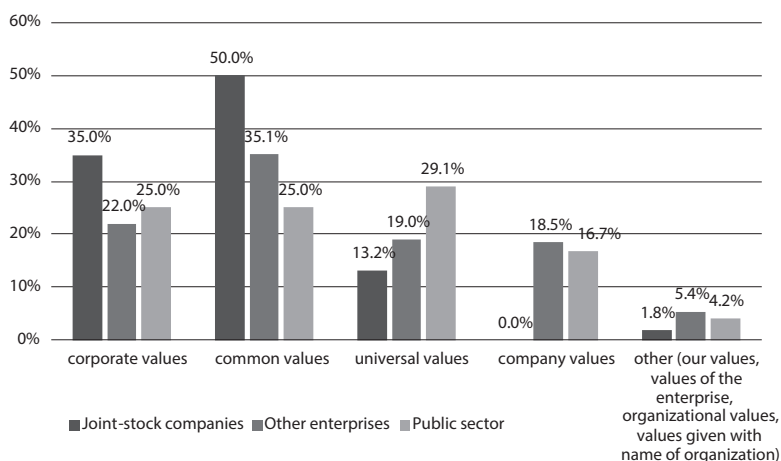


Chart 43. Used term of "common values" in joint-stock companies, other enterprises and public sector units

Source: own research.

Table 64. Familiarity with common values / corporate values according to the opinions of respondents

No.	Familiarity with "common values" is as follows:	Number	%
1.	Widespread	114	34
2.	Relatively high, but not widespread	172	51.4
3.	Not very high	37	11
4.	Slight	9	2.7
5.	Other responses (It is difficult for me to say)	3	0.9
	Total	335	100.0

Source: own research.

Table 65. Familiarity with common values / corporate values in joint-stock companies, other enterprises and public sector units

No.	Familiarity with common values is as follows:	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	Widespread	62	34.1	11	26.2	36	34
2.	Relatively high, but not widespread	89	48.9	26	61.9	57	53.8
3.	Not very high	22	12.1	5	11.9	10	9.4
4.	Slight, very limited	9	4.9	0	0	0	0
5.	Other responses	0	0	0	0	3	2.8
	Total	182	100	42	100	106	100

Source: own research.

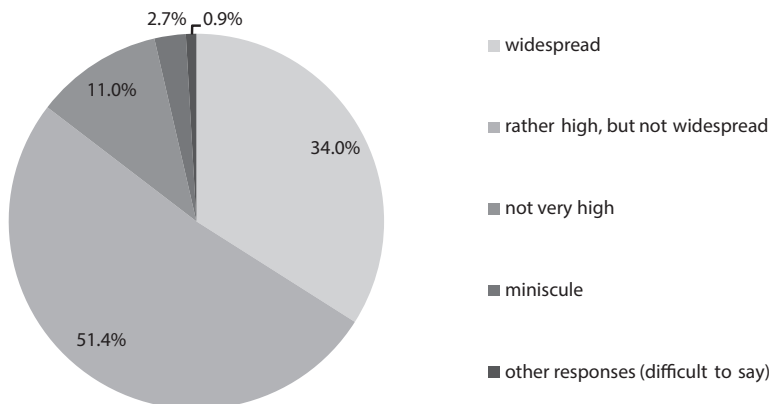


Chart 44. Familiarity with common values / corporate values according to the opinions of respondents

Source: own research.

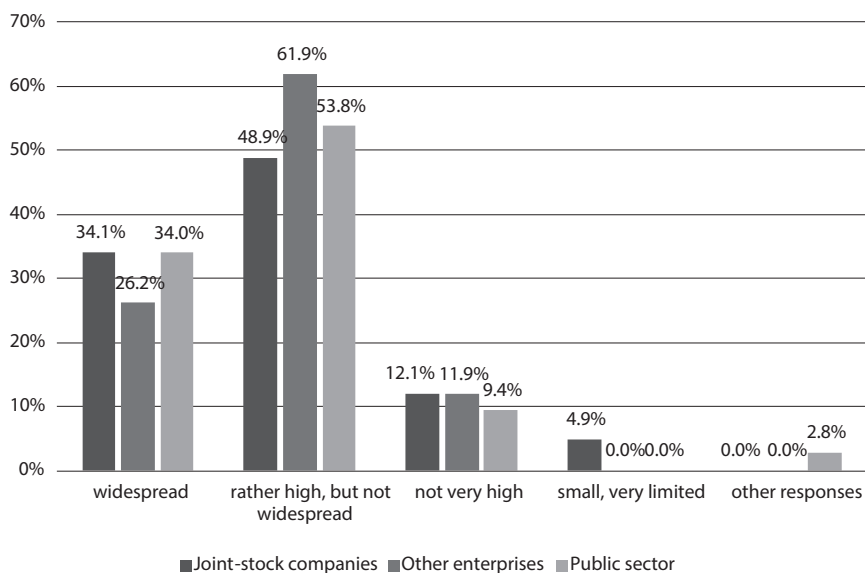


Chart 45. Used term of "common values" in joint-stock companies, other enterprises and public sector units

Source: own research.

12.4. Values most frequently accepted as common

What is of particular interest is the fact that from the viewpoint of the subject matter undertaken, the response to the question of which specific values were acknowledged in the particular organizations as common / organizational / corporate. The appropriate data has been illustrated in Tables 66–67.

Table 66. Most frequently accepted common values in joint-stock companies
(array of decreasing responses, indicating the given value)

No.	Accepted common values / corporate values
1.	Effectiveness, profit
2.	Quality, broad perception (products, processes, work, relations, etc.)
3.	Responsibility (also for the environment)
4.	Professionalism
5.	Teamwork
6.	Honesty
7.	Trust
8.	Loyalty
9.	Creativity, innovativeness
10.	Business orientation

Source: own research.

Table 67. Most frequently indicated common values in other enterprises
(not joint-stock companies) – decreasing sequence

No.	Accepted common values / corporate values
1.	Effectiveness, profit
2.	Professionalism
3.	Quality, broad perception
4.	Responsibility
5.	Cooperation, teamwork
6.	Creativity, innovativeness
7.	Business orientation
8.	Honesty
9.	Trust
10.	Loyalty

Source: own research.

The low position of creativity and innovativeness, as well as business orientation is surprising. With regard to the business orientation, perhaps it had not been entered into the business values as it is acknowledged to be so obvious in joint-stock companies that it was not necessary to enter them on “the flag”. However, in terms of creativity and innovativeness, perhaps their rarity is one of the reasons why we are to be found “at the tail-end of Europe”. It is difficult to have high levels of creativity and innovativeness of employees when these values are not promoted or required.

Comparing the common values of joint-stock companies and the remaining enterprises indicates that in as much as the afore-mentioned values are the same (although they differ in terms of order), the further positions of honesty, trust and loyalty are in the remaining enterprises even more seldom acknowledged to be organizational values than in the joint-stock companies. Nevertheless, in the remaining enterprises, innovativeness and creativity are noted at a higher level than in the joint-stock companies. Could it be that the strong orientation (excessively strong?) towards finance and dividends in the joint-stock companies has led to the case whereby real issues are losing importance in the world? Such a conclusion would not be sufficiently justified on the basis of the results presented here, but certain unease remains.

In the majority of cases, the number of common values adopted into one organization ranged between 3 and 7. Admittedly, the surveys did not contain such a question, although such numbers most frequently arise from the markings and personal entries made by the particular respondents.

Table 68. Ten most frequently accepted common values in public sector units

No.	Accepted common values / organizational values
1.	Quality, broad perception (products, processes, work, relations, etc.)
2.	Orientation towards results
3.	Effectiveness (work)
4.	Professionalism
5.	Responsibility (broad perception)
6.	Creativity, innovativeness
7.	Trust
8.	Cooperation, teamwork
9.	Loyalty
10.	Honesty

Source: own research.

In terms of the common values, such ones as “environmental protection” or “sustainable growth” appear only sporadically. This may be acknowledged

to be a weakness of the survey (such variants of responses had not been presented and were only possible to enter in the position of “other”, which was rarely executed). However, environmental protection and sustainable growth are more frequently perceived in enterprises as aims and tasks than as corporate values that are to connect people.

The low position of cooperation and teamwork is surprising (only in eighth position). Trust, honesty and loyalty close the list, as in the case of the sector of enterprises.

Table 69. Response to the question of whether the most important common value / corporate value in the organization is specified – aggregated data

No.	Variants of responses	Number	%
1.	Yes (most frequently: effectiveness, professionalism, quality)	161	31.4
2.	We do not distinguish one most important value	174	34.0
3.	Difficult to say	177	34.6
	Total	512	100.0

Source: own research.

The question was awkward for a significant portion of those analysed, as such an issue is rarely touched on in organizations. Thus, it is no wonder that a significant proportion of responses were termed as “difficult to say”. In cases whereby the respondents felt competent to provide a clear response, they more frequently indicated the lack of one specific value to term as the most important. This question may be significant in the context of the deliberations, among other aspects, whether profit or effectiveness are deemed to be the most important value.

12.5. Evaluation of the practical usefulness of common values

It is possible to establish the common values. Nevertheless, the question of what practical use comes out of this is significant. The responses of the respondents to such a question posed have been illustrated in Tables 70–71. The positive ones are prevalent; they may be acknowledged as generally encouraging for working with the common values.

Table 70. Evaluation of the practical usefulness of the registered corporate values by those surveyed – aggregated data (for the responses provided)

No.	Variants of responses	Number	%
1.	In essence, they are not useful and do not result in much	50	14.9
2.	They are known and generally accepted; we included them in the system of management (its various sub-systems), with varying degrees of effects	159	47.5
3.	They are known and accepted; we included them in the system of management to a generally good effect	97	28.9
4.	They are known and accepted; we included them in the system of management to a very good effect; we feel that it brings significant effects	29	8.7
	Difficult to say, lack of response	177	x
	Total	335	100

Source: own research.

As can be seen, a large number of respondents was not able to respond to the question.

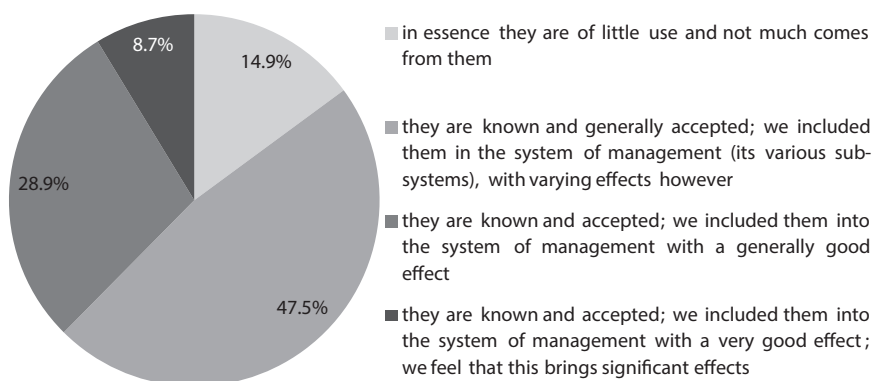


Chart 46. Usefulness of common values / corporate values according to the opinions of respondents

Source: own research.

Table 71. Evaluation of the practical usefulness of corporate values in the cross-section of a group of entities (data for respondents who did not avoid this evaluation)

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	In essence, they are not useful and do not result in much	13	12.3	35	17.1	2	8.3
2.	They are known and generally accepted; we included them in the system of management with varying degrees of effects	49	46.2	93	45.4	17	70.8
3.	They are known and accepted; we included them in the system of management to a generally good effect	29	27.4	64	31.2	4	16.7
4.	They are known and accepted; we included them in the system of management to a very good effect; we feel that it brings significant effects	15	14.1	13	6.3	1	4.2
	Total	106	100	205	100	24	100

Source: own research.

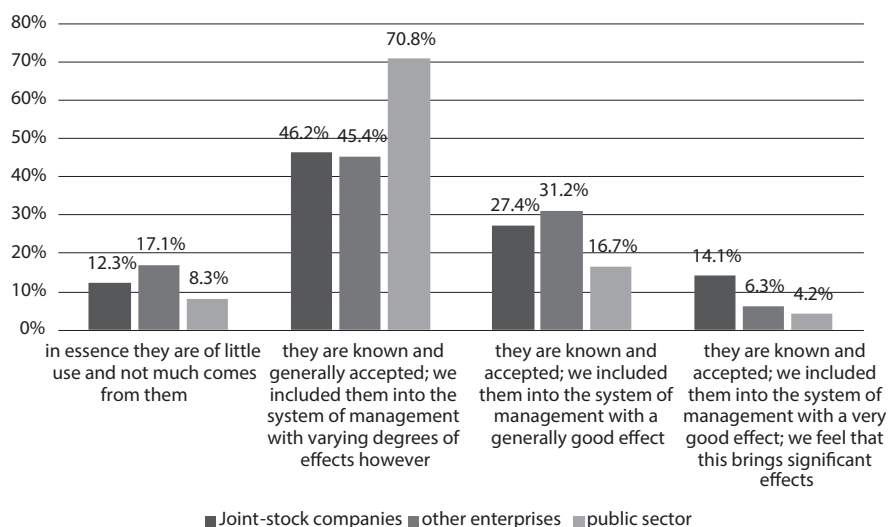


Chart 47. Evaluation of the practical usefulness of the registered corporate values by those surveyed – disaggregated data

Source: own research.

13. RESPECTING VALUES IN THE PERSONNEL POLICIES OF AN ORGANIZATION

One of the most significant and most difficult issues in management by values that is significantly decisive in terms of the sense and effectiveness of such management is the relation of values deemed to be important for the personnel policy and management of human capital. Due to the nature of material, it does not seem that there would be more possibilities of creating close, algorithmic ties in connection with all the values that are acknowledged to be important. Nevertheless, we present the view that such ties should not be restricted to the issue of notions, or designating directions, but it would be necessary to move one by establishing at least sensible principles that are possible to accept and which are binding within the personnel policy and management of human capital.

In the afore said research, we asked the respondents to take account of the values in terms of the following:

- recruitment and selection of staff;
- evaluation of employees;
- promotions;
- remuneration;
- non-material motivation.

13.1. Taking account of values during the recruitment and selection of people

This is a compelling and promising, yet a difficult issue from a substantive viewpoint. On the basis of personal experience and contacts, as well as subject-related literature, we thought that values acknowledged by a candidate for work are rarely analysed profoundly in routine procedures. It is usually the requirements of the work position that are taken into account, which are defined in the profile of the position either in the professiogram or in more modest terms, in the analysis by the specialist of issues of personnel or “head-hunters” with the manager the one to commission such activity in search of an employee. In smaller organizations, the entrepreneur /employer

generally runs the interview with the candidate and asks him about professional issues that he feels are significant from the viewpoint of his own expectations. Likewise, he also takes account of the general impression and tries to imagine if the candidate would “fit” into the organization, tasks and with other people. In terms of values, as we thought they are seldom touched on in detail both from the point of view of running direct talks on this issue, as well as the assumption that the candidate would rather say what he feels should be said in order to get the job than what is true.

Sometimes it is possible to encounter propositions of a different approach. Izabela Bartnicka, an independent expert with relation to the recruitment and selection of staff, claims that the model of recruitment has changed, in that the employers are not only viewing the hard competences now, but are increasingly trying to analyse the soft competences of a candidate for work, in terms of the values held by him and their compliance with the values promoted in the firm at hand. She emphasizes that such procedure is more difficult than the traditional one, in which the values are not paid attention to.²¹

The results of research on this issue give room for greater optimism. They reveal that the values are the subject matter of interest for the majority of people who run the recruitment and selection of personnel, although only 23% of them feel that their organization has the appropriate methodics at its disposal.

Table 72. Taking account of values during the recruitment process according to the opinions of respondents – disaggregated data

No.	Taking account of values during the recruitment process and selection of people – evaluation of practices	Number	%
1.	This takes place in the sphere that is dependent on individual knowledge, abilities and inquisitiveness of the particular personnel specialists and managers; we do not have the tools and procedures at our disposal that would facilitate the analysis of candidates for work in the context of values in a credible way and common within the company, which is comparable and routine by nature	208	40.6
2.	As above, however with relation to some professional and qualified positions and groups we have carried out a satisfactory operationalization	153	29.9
3.	We take account of values with relation to the majority of candidates for work and we have a system of methodics that may be deemed to be appropriate	120	23.4
4.	Other responses	31	6.1
	Total	512	100.0

Source: own research.

²¹ I. Bartnicka, *Pracodawcy muszą walczyć o kandydatów do pracy*, <http://biznes.onet.pl/video/pracodawcy-musza-walczyz-o-kandydatow-do-pracy.14910.w.html> [15.01.2015].

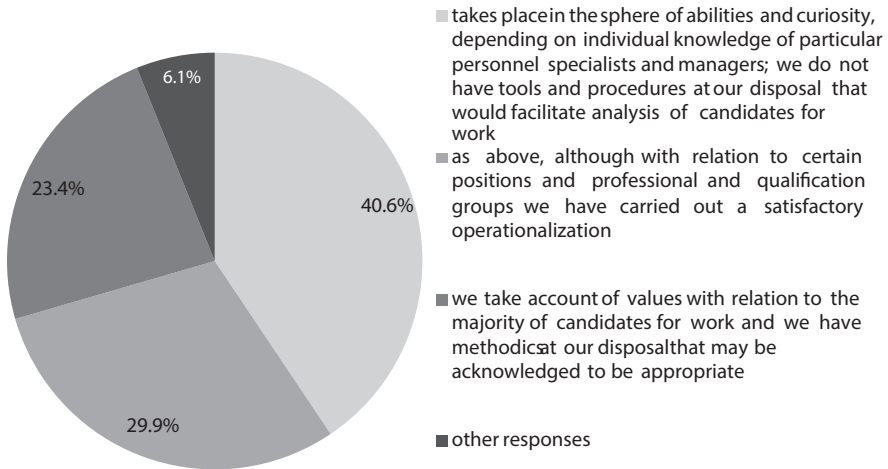


Chart 48. Taking account of values during the recruitment process according to the opinions of respondents – disaggregated data

Source: own research.

Other opinions (6% of the total, very critical and not completely on the subject matter):

- selection of people depends on one person – unfortunately;
- the Board searches for the cheapest people, even at the cost of knowledge, level of involvement or personal culture;
- paying attention to experience and choice according to self-discretion, lack of professionalism in recruitment;
- we constitute a closed environment, there is a small number of people who got work according to competences or values held; only favouritism counts;
- others in a similar tone.

Table 73. Taking account of values during the recruitment process according to the opinions of respondents – disaggregated data

No.	Taking account of values in the recruitment and selection of people	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	This takes place in the sphere that is dependent on individual knowledge, abilities and inquisitiveness of the particular personnel specialists and managers; we do not have the tools and procedures at our disposal that would facilitate the analysis of candidates for work in the context of values in a credible way and common within the company, which is comparable and routine by nature	48	35.8	144	43.8	16	32.7
2.	As above, however with relation to some professional and qualified positions and groups we have carried out a satisfactory operationalization and we are able to do this	41	30.6	95	28.9	17	34.7
3.	We take account of values with relation to the majority of candidates for work and we have a system of methodics that may be deemed to be appropriate	38	28.4	74	22.5	8	16.3
4.	Other responses	7	5.2	16	4.9	8	16.3
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

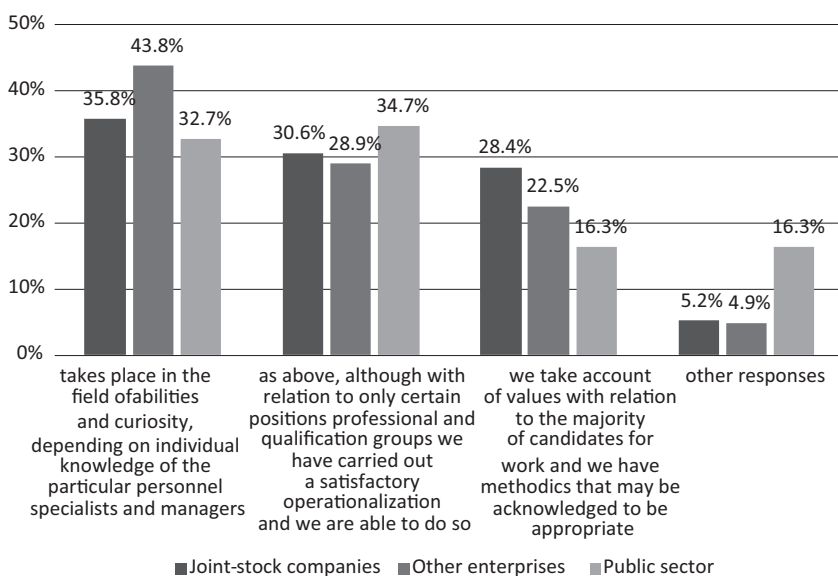


Chart 49. Taking account of values during the recruitment process according to the opinions of respondents – disaggregated data

Source: own research.

13.2. Taking account of values in the assessment of employees

If the values in an organization are perceived to be important, they should also be taken into account in the evaluation of employees, not only the formalized and periodical ones. This may be difficult and troublesome for the assessor. The information on how it looks in practice is included in Tables 74–75.

Table 74. Taking account of values in the assessment of employees according to the opinions of respondents – aggregated data

No.	Variants of responses	Number	%
1.	In the assessment of the employees, in essence we do not take account of the professed and respected values; we are guided by the evaluation of the results of work and qualifications	214	41.8
2.	We take them into account in individual and rather exceptional cases	145	28.3
3.	We take them into account in a routine manner with relation to the chosen professional groups	68	13.3
4.	We take them into account with relation to the majority of professional groups / employees	57	11.1
5.	Other responses	28	5.5
	Total	512	100.0

Source: own research.

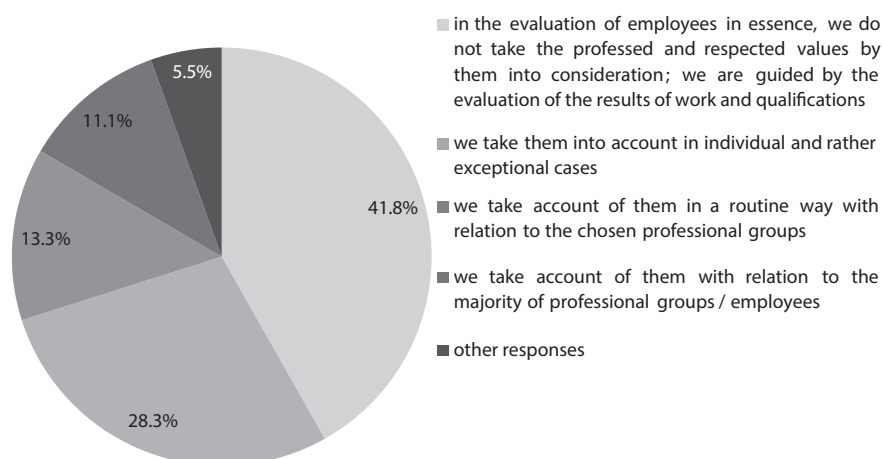


Chart 50. Taking account of values in the assessment of employees according to the opinions of respondents – aggregated data

Source: own research.

Table 75. Taking account of values in the assessment of employees according to the opinions of respondents – disaggregated data

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector	
		number	%	number	%	number	%
1.	In the assessment of the employees, in essence we do not take account of the professed and respected values; we are guided by the evaluation of the results of work and qualifications	59	44.1	139	42.2	16	32.7
2.	We take them into account in individual and rather exceptional cases	31	23.1	95	28.9	19	38.8
3.	We take them into account in a routine manner with relation to the chosen professional groups	18	13.4	42	12.8	8	16.3
4.	We take them into account with relation to the majority of professional groups/employees	22	16.4	34	10.3	1	2.0
5.	Other responses	4	3	19	5.8	5	10.2
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

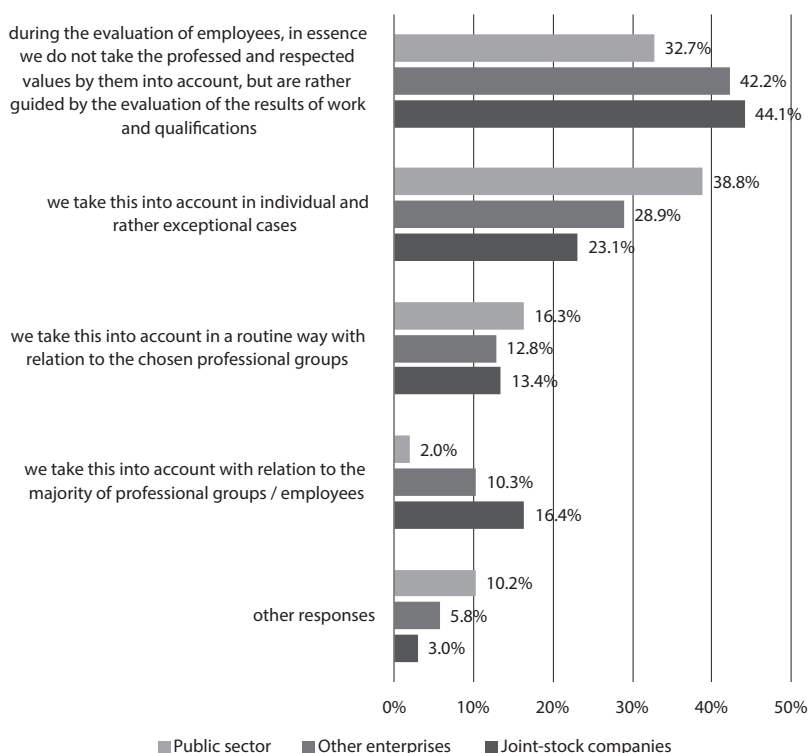


Chart 51. Taking account of values in the assessment of employees

Source: own research.

Free responses (mostly critical):

- there is no evaluation of employees;
- evaluation of employees (is known to them) is not run in a methodological way;
- only effectiveness is assessed;
- values are taken into account during the periodical evaluation, but the criteria arouses doubts;
- during the evaluation personal liking and antipathy are mainly taken into account;
- members of the families of the board members are favoured; values are in the background.

In sum, in the public sector values are taken into consideration in the evaluation of employees more frequently than in the private sector.

13.3. Taking account of values while making decisions relating to promotion

A further question in the survey related to the scope of taking values into account when promoting employees, particularly for managerial positions. The intention of the researcher was to recognise which values are generally taken into account during the course of considering and making decisions relating to promotions and if so, does this refer to certain positions or the majority of cases. We had not assumed the possibilities that values may be taken into consideration in terms of big promotions as being excessively abstract; although if there had been such cases, they could have been registered in the variant of “other responses”.

It would have been worth analysing which specific values are deemed to be significant in terms of considering decisions about promotions. We assumed that thorough analysis would take place in case studies as the survey research could not be excessively extended.

The results have been illustrated in Tables 76–77.

Table 76. Taking account of values while making decisions relating to promotion – aggregated data

No.	Taking account of values while making decisions relating to promotion	Number	%
1.	We do not take account of the acknowledged values; we are guided by competences and the hitherto results / successes	178	34.8
2.	We take values into account only with relation to some positions, particularly managerial ones; we do not have any professional instrumentarium	125	24.4
3.	We take values into account only with relation to some positions, particularly managerial ones; we have a professional instrumentarium at our disposal	65	12.7
4.	We take values into account with relation to the majority of positions, however we do not have specialized techniques and tools at our disposal	79	15.5
5.	We take values into account with relation to the majority of positions and we have specialized techniques, tools and procedures at our disposal	33	6.4
6.	Other responses	32	6.2
	Total	512	100.0

Source: own research.

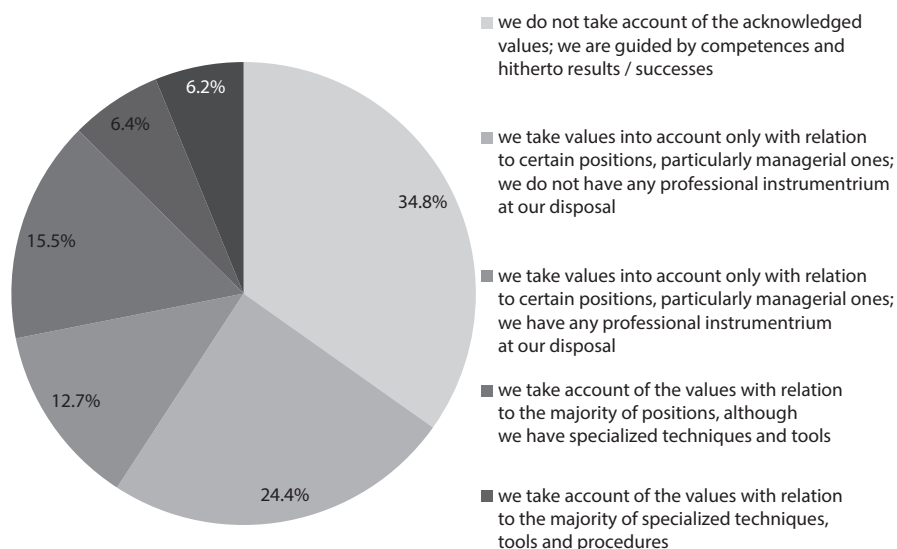


Chart 52. Taking account of values while making decisions relating to promotion – aggregated data

Source: own research.

The majority of those analysed indicated variant 1, informing that these values were not taken into consideration during the course of decisions relating to promotions (35% of such responses). Every fourth respondent was of the opinion that values are to some extent taken into account during the course of promotions for only certain positions (mainly managerial), although there is no instrumentarium here; by which we mean the prepared, agreed and widely known principles, criteria, procedures, etc. Almost 13% informed that the values were taken into account for some positions, while some form of instrumentarium is applied, or in other words, the systemic approach, thanks to which being guided by values during the course of taking decisions relating to promotions (expected in the organization and appreciated by candidates) may be based on the appropriate principles, criteria, while also procedures. More thorough analysis of this in the survey research was acknowledged by us as impossible, in the hope of gaining access to this type of information in case study research.

In “other responses”, as in the case of the other questions, there was a prevalence of critical comments, not necessarily connected with the content and point of the question. We were also informed of the following:

- There are no promotions in the enterprise (are they very rare?); over twenty of this type of response.
- Acquaintances of the management team or Supervisory Board receive promotion, without paying attention to value (several such responses).
- Values are taken into account during the course of promotions for all positions (several such responses).
- Promotions are mostly decided by pacts and personal liking; competences and values are less significant.

The “other responses” were in general few and far between (approximately 6%).

Table 77. Taking account of values while making decisions relation to promotion – disaggregated data

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector units	
		number	%	number	%	number	%
1.	We do not take account of the acknowledged values; we are guided by competences and the hitherto results / successes	51	38.1	109	33.1	18	36.7
2.	We take values into account only with relation to some positions, particularly managerial ones; we do not have any professional instrumentarium	28	20.9	85	25.8	12	24.5

3.	We take values into account only with relation to some positions, particularly managerial ones; we have a professional instrumentarium at our disposal	14	10.4	46	14.0	5	10.2
4.	We take values into account with relation to the majority of positions, however we do not have specialized techniques and tools at our disposal	21	15.7	54	16.4	4	8.2
5.	We take values into account with relation to the majority of positions and we have specialized techniques, tools and procedures at our disposal	14	10.4	17	5.2	2	4.1
6.	Other responses	6	4.5	18	5.5	8	16.3
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

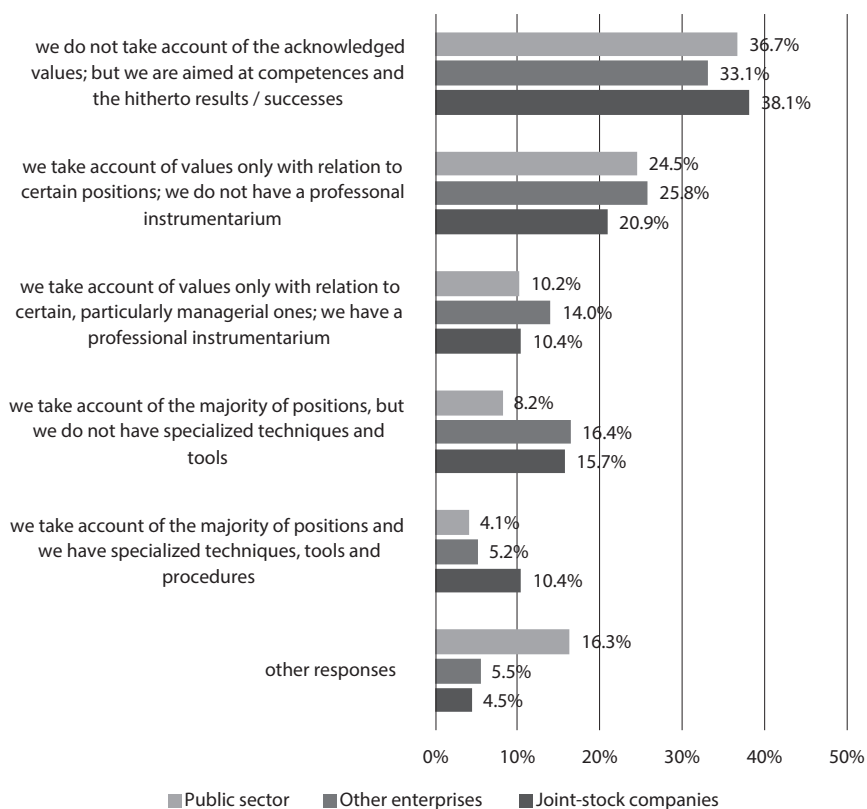


Chart 53. Taking account of value while making decisions relating to promotion – disaggregated data

Source: own research.

13.4. Taking account of values during remuneration process

This is one of the most delicate and difficult issues associated with management that respects (and strengthens) values. If the aim of the organization is to strengthen values, it is necessary to connect them with the system of remuneration. This connection should be in a creative way: by providing additional money for honesty and other “decent” approaches and behaviour that comes under civilized norms, which could be acknowledged as strange and even evoke mockery. On the other hand, the commonly applied jubilee awards are direct rewards for the value that is the many years of loyalty with relation to the employer. The issue of what specific way to connect the system of remuneration with the values that are precious for the organization is worthy of separate analysis. We suppose that this is not resolved in either theory or practice and is still awaiting its discoverers. In the questions put forth here, we did not venture deeper, limiting ourselves to providing the sample ties of premiums and rewards, as well as penalties for critical events (both positive and negative), as well as the ties of values with the formulation of the fundamental wage structure. The content of the questions and answers have been provided in Tables 78–79.

Table 78. Taking account of values during remuneration process – aggregated data

No.	Variants of responses	Number	%
1.	We are not guided by the evaluation of the degree of conformity with the expectations of values in our company during the course of rewarding managers and employees	134	26.2
2.	We are guided by this sporadically, mainly with relation to critical events (very positive-subject to rewards on occasions, or very negative-subject to penalties on occasions)	177	34.6
3.	We take them into account rather frequently, particularly with the use of the system of rewards and penalties, although sometimes increasing the level of the basic remuneration	127	24.8
4.	We apply routine systemic ties, generally relating to managers and employees	53	10.3
5.	Other responses (there are no rewards nor penalties; personal liking and antipathy, but not values)	21	4.1
	Total	512	100.0

Source: own research.

The results are generally positive as only approximately 30% of respondents claimed no ties between remuneration and values (the total number of people choosing variants 1 and 5 in terms of responses with relation to the combined total of respondents). The majority, namely 35% of respondents however claimed that the ties between remuneration and values are sporadic and are restricted to critical events. The routine and systemic ties were referred to by every tenth respondent.

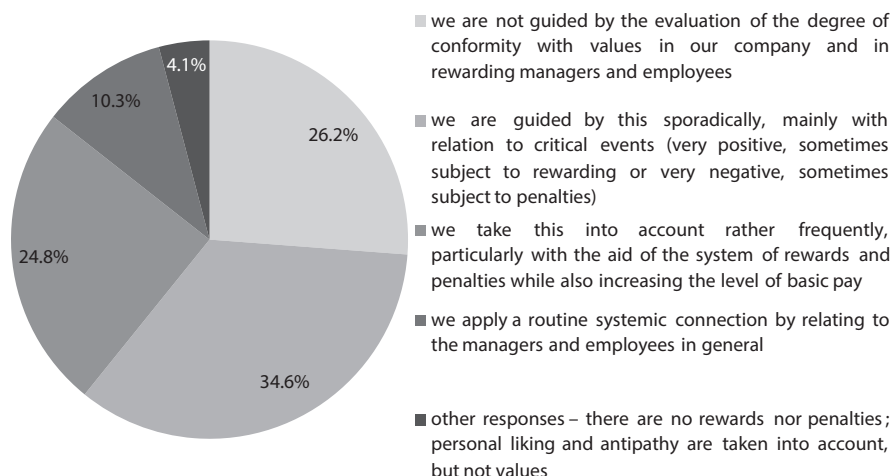


Chart 54. Taking account of values during remuneration process – aggregated data

Source: own research.

Table 79. Taking account of values during remuneration process – detailed data

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector units	
		number	%	number	%	number	%
1.	We are not guided by the evaluation of the degree of conformity with the expectations of values in our company during the course of rewarding managers and employees	34	25.4	89	27.1	11	22.4
2.	We are guided by this sporadically, mainly with relation to critical events (very positive-subject to rewards on occasions, or very negative-subject to penalties on occasions)	42	31.4	119	36.2	16	32.7
3.	We take them into account rather frequently, particularly with the use of the system of rewards and penalties, although sometimes increasing the level of the basic remuneration	40	29.8	74	22.5	13	26.5
4.	We apply routine systemic ties, generally relating to managers and employees	13	9.7	36	10.9	4	8.2
5.	Other responses	5	3.7	11	3.3	5	10.2
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

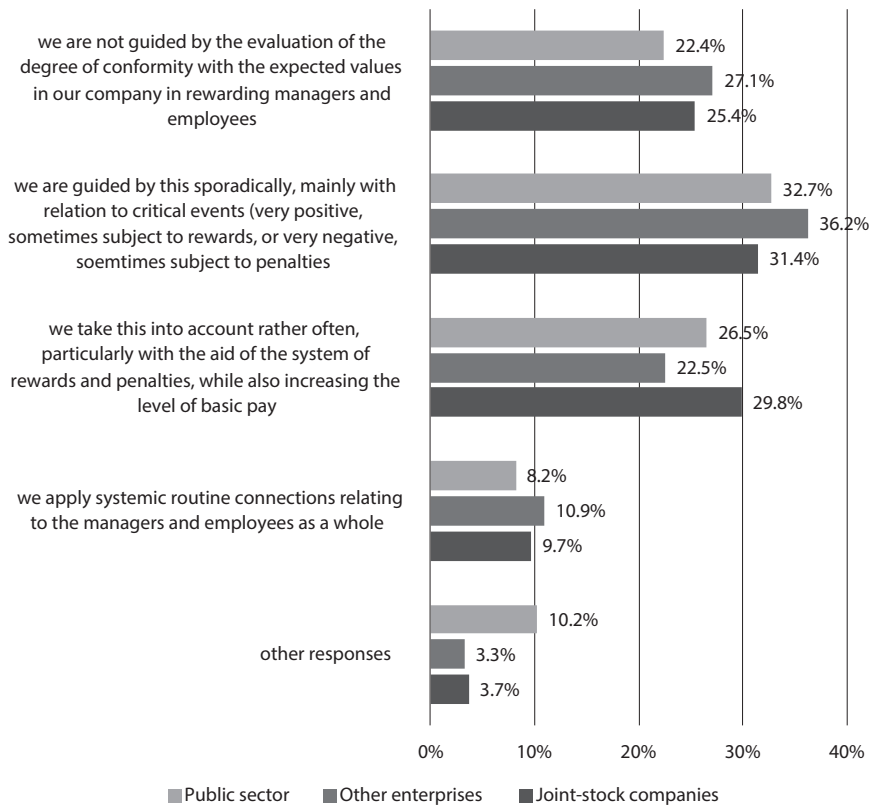


Chart 55. Taking account of values during remuneration process – detailed data

Source: own research.

13.5. Promoting values by means of intangible rewards

It is easier to promote values via intangible rewards than via remuneration. Whether this is effective or not is another matter. Responses to this question relating to ties between the promotion of values and intangible rewards are illustrated in Tables 80–87.

Table 80. Ties between promoting values and non-material rewards – aggregated data

No.	Variants of responses	Number of responses	% of responses
1.	There are no ties	149	29.1
2.	Ties are rather sporadic	235	45.9
3.	Ties are relatively frequent	98	19.1
4.	Ties are routine and systemic	30	5.9
	Total	512	100.0

Source: own research.

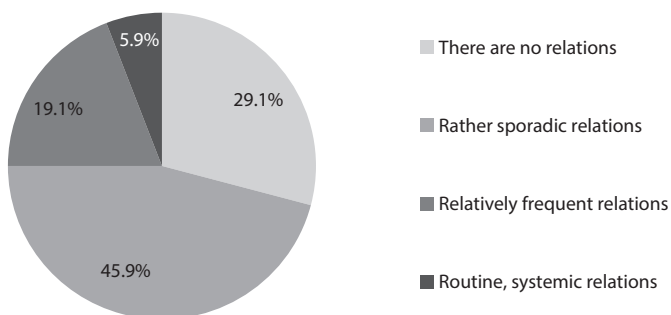


Chart 56. Relations between promoting values and intangible rewards – aggregated data

Source: own research.

Table 81. Relations between promoting values and intangible rewards – aggregated data

No.	Variants of responses	Joint-stock companies		Other enterprises		Public sector units	
		number	%	number	%	number	%
1.	Ties are rather sporadic	38	28.4	99	30.1	12	24.5
2.	Ties are relatively frequent	61	45.5	151	45.9	23	46.9
3.	Ties are routine and systemic	26	19.4	65	19.8	7	14.3
4.	There are no ties	9	6.7	14	4.3	7	14.3
	Total	134	100.0	329	100.0	49	100.0

Source: own research.

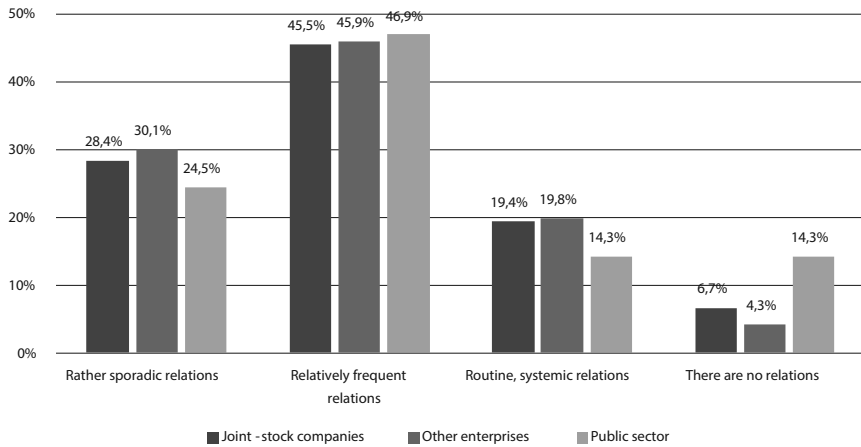


Chart 57. Relations between promoting values and intangible rewards – detailed data

Source: own research.

Table 82. Forms of intangible rewards associated with promoting values

No.	Applied forms of intangible rewards
1.	Praise and words of acknowledgement on public forums
2.	Awarding the title employee of the year, month, etc.
3.	Titles: the incest manager, colleague, employee etc., as well as publicly granting diplomas or associated badges and medals
4.	Honorary titles: excellent inventor, rationalizer, role model for youth, etc.
5.	Additional leave
	Trips as rewards (they have a certain tangible value)
7.	Article in company press, local or national press with a picture
8.	Local, community order of distinction, etc.
9.	Plaques, busts, naming of buildings, rooms, libraries etc. after distinguished / excellent / particularly of merit / heroic people
10.	Proclaiming the services, attitudes, impact etc. of the distinguished person in the community of the given organization (and wider spectrum) with the use of the Internet, Extranet, company and local media, TV, etc.

Source: own research.

14. FINDINGS AND CONCLUSIONS FROM RESEARCH ANALYSIS

1. The results of the survey research would seem to be more optimistic and uplifting than we had expected. It turned out that this issue enjoys great interest and there is currently a favourable social vibe for the spreading of management with greater use of (and promotion of) values. This may be a benefit to both the effectiveness of management, as well as the integration of people in the organization and their motivation, while also cooperation with other stakeholders, the realization of the concept of sustainability, organizational vibe and behaviour and the perception of the organization from the outside.
2. Almost all of the respondents from the private sector acknowledge economic values as at least important. 56% of respondents deem them to be the most important, alongside adherence to the law and ethical norms; whereas in joint-stock companies this percentage is even higher. This is confirmed by the high level of importance of economic values among the total values, which was to be expected.
3. The group of ethical and cultural values is perceived to be significant and sufficiently displayed in their organizations by 43% of respondents. In joint-stock companies, this indicator is clearly lower (37%), while the highest in the entities of the public sector where it amounts to 51%. This is also a high indicator, although it may certify to the fact that in joint-stock companies the orientation towards profit in some cases pushes non-economic values into the background. Such a conviction also strengthens the analysis of the differences in the perception of the groups of values as follows: competence and developmental, as well as civic and social in joint-stock companies and other entities.
4. Competence and developmental values are acknowledged to be important by 87% of respondents, of whom 35% state that they are sufficiently displayed, while 52% state that they are insufficiently so. 12% think that in their organizations they are of rather secondary importance (in the opinions of 16% of respondents working there). A large proportion of respondents are convinced that these values require strengthening in their organizations.

5. Social and civic values are deemed to be secondary by 43% of respondents (by 47% of those in joint-stock companies), while by 28% in the public sector.
6. The impact of values on the system of management in an organization is most frequently stated to be important by the respondents. This particularly relates to the impact of values on the following:
 - external image of the organization (as many as 79.6% of respondents feel that is strong or even very strong);
 - motivating employees (72.9% indicate the impact as being strong, or rather strong);
 - strengthening the organizational discipline and work (72.5% of respondents evaluate it as strong);
 - overcoming crises (72.1% of such indicators);
 - growth of the effectiveness of the operations of the organization (71.6% of people state that it is strong or even very strong);
 - integrating people in the organization (66.3% of people indicated as above).

There are certain, albeit not very significant differences between the impact of values on the management of an organization depending on the legislative and organizational form, while also the area of operations. Generally speaking, the impact of values on the management in joint-stock companies is slightly weaker than in the remaining enterprises and in organizations from the public sector.

7. The significance of values is not stable over time – some gain in terms of importance, while others lose it relatively speaking. The most frequently indicated growth in the significance of effectiveness (and profitability), which is possible to relate to the particularly high economic values in society, as well as the profile of education of the respondents (economics, management). Likewise, the following were also rated highly: creativity, knowledge, professional development and competitiveness. The rating of 8th place in terms of innovativeness and only 15th place in terms of honesty are surprising. With relation to innovativeness, this corresponds with the further responses (to question 20) from which a certain ambivalence is evident in the responses: in approximately 70% of cases, innovativeness is acknowledged to be important in organizations, but in 26% of cases of little importance due to factors of varying nature (type of business activities and products, monopolistic and oligopolistic positions and others). With regard to honesty, it is worth remembering that we are analysing a value list here, which has significantly grown.
8. Research has confirmed what was indicated by other researchers, namely the drop in significance of such values as trust (most frequently indicated), while subsequently: respect, social solidarity / solidarity, while moreover loyalty, understanding, justice, protection of health and life, amiabil-

- ity, flexibility, empathy, discipline and patriotism (in 10th place on the list of dropped significance).
9. The concept of sustainable growth (and its value) is enjoying decisive support (93%), although twice more people claim that it is realized in a limited scope than those who express the opinion that it is implemented to a satisfying degree at present. The indicators of support are at the highest in the joint-stock companies, although the differences in the evaluation between them and the remaining types of organizations are not big.
 10. Opinions relating to CSR are generally positive: 67% of respondents expressed the view that the approach to CSR by their organization is “universal and responsible”, while 29% informed that their organizations did not differ either positively or negatively against the background of others. Nevertheless, organizations in which standardized ethical audits are applied are in the clear minority.
 11. With relation to the dignity-based values (respect, respecting dignity, amiability, respecting human freedom and privacy, etc.) 48% of respondents are of the view that they constitute a real pillar in terms of shaping the relations with people both within the framework of the firm, as well as outside of it (in shaping the relations with clients, trading partners, local communities, etc.). 32% feel that they are generally declared, but not necessarily respected. 16% of those analysed are convinced that they are treated as second-rate. In the case of several percentage points (3%), in terms of the free description there were critical opinions on the issue of the lack of respect for human dignity and low personal culture and communication with the management staff. This is however a marginal matter.
 12. Opinions associated with trust in their organizations are in general better among respondents than what was presented in nationwide research. This may be connected with the fact that educated people gave their opinions and did so in terms of human environments they are familiar with and not strangers where the level of trust is by nature lower. 61% of respondents stated that we can show trust and “enjoy trust ourselves”, while 35% felt that trust should be strengthened, work on its improvement as it is not in the best shape. Research run by CBOS (2012), reveals that a mere 23% of Polish people think that the majority of people can be trusted, while trust in large enterprises was indicated at the level of 35%. Against this background, the results of the research outlined reveal a more optimistic picture.
 13. Balancing professional work and other spheres of life is a relatively significant value in the context of the fact that Polish (those employed) belong to the group of people that work particularly hard against the background of the EU, while having a negative demographic growth,²² while the civic and

²² The indicator of female fertility in Poland is among the lowest in the world and amounts to 1.3 (GUS, 2012), with regard to 2.1 that is essential for simple reproduction.

political involvement of our fellow countrymen is low and a multitude of people are exhausted with work. Research indicated that only every fourth organization perceives this problem as requiring systemic activity on the scale of an organization. Half of the organizations deem this to be an issue to be resolved (solely) between the employees and their direct superiors, while in 22% of cases no-one from the framework of organizations was interested in this issue. Hence, there is a lot of work to be done.

14. In 65% of cases (79% in the case of joint-stock companies, whereas 49% in the analysed entities from the public sector) respondents inform that in their organizations common values (corporate) have been distinguished, acknowledged to be important and those which should be commonly respected. Most frequently, the number of these common values ranges from 3 to 7. These are relatively frequently as follows: effectiveness, quality, satisfaction of clients, responsibility, professionalism, business orientation, cooperation and teamwork, creativity and innovativeness, as well as entrepreneurship. In the majority of organizations (70%), there is no singular value that is acknowledged to be the most important of all. Familiarity with these values among managers and employees is widespread in 34% of entities, rather high in 51%, while low in 14%. Only 15% of respondents feel that the benefit of common values is meagre and does not lead too much.
15. Values are taken into consideration in personnel policy and management of human capital, particularly in terms of recruitment and selection of staff, in advanced policies, evaluation of employees, remuneration and intangible rewards. However, ties are most frequently fragmentary, moderately significant, while also visible in approximate terms with one third of organizations. Great difficulties are being caused by operationalization. Without doubt this aspect of the subject matter of research requires both more thorough research (this is our intention), as well as new ideas and research.
16. The established main thesis was as follows: **Management that respects the acknowledged values, not only economic ones, but increases the credibility and effectiveness of an organization, matches contemporary needs and expectations of managers at varying levels, as well as employees, favours the integration of people in an organization, while also facilitates the execution of personnel policy.** This thesis has been completely confirmed on multiple occasions in the results of the research.
17. Among the five complementary theses presented on pages 4–5, the first, fourth and fifth have been confirmed by research. The second and third theses have only been confirmed in part. This is mainly due to the resignation from the first version of the survey, which was more extended and had a separate set of questions directed towards confirming or rejecting

the second thesis. However, we decided that a survey numbering 14 pages in length had only a slight chance of being filled in by anyone, while the set of questions for the second thesis in the longer version of the survey was the most difficult in terms of providing responses.

The content of the second thesis was as follows: **It is not possible to manage professionally and efficiently only via values. Hence, it is necessary to search for compilatory and integrated techniques where values have a certain, yet by nature a rather limited role to fulfil, or also to apply management that respects values instead of MBV.**

In this situation, all that remains is for us to illustrate this issue in further research, which would be devoted to this issue in the future. Nevertheless, this subject-matter is not really suitable for survey research, thus it would be necessary to apply other research techniques.

18. The content of the third thesis is as follows: **It is not the deliberate absolutization and excessive promotion of any singular value or homogenous groups of value.** In part (as a whole it is large however), the confirmation of this thesis took place by means of the common recognition by the respondents of the necessity to respect a multitude of varying values from all their groups, not only economic values. The vast majority of respondents also claimed that in their organizations there is no singular value of key significance, as there are usually several of the most important ones. This subject matter is still of practical importance as it is still possible to hear in many places the words of the “early Milton Friedman”²³ – that the main / only really important aim of the business activities of an enterprise is to increase the value for its owners. Research does not confirm this.
19. We express the conviction that the term Management by Values (MBV) is not the most appropriate as it is not possible to manage only via values. The values that were emphasized by among others, the previously quoted contemporary German philosopher Hans Joas, encounter difficulties when subject to operationalization (if at all), while management solely by means of values would have to be resemble management by appeal, which is difficult to accept for professional managers and indeed not recommended by us. Hence, in the title of this report under the formal name accepted for this research – “Management by values”, we provided (in brackets) the title that in our view is more appropriate – “Management that respects and promotes values”, which should not arouse any reservations.

²³ In the later period of his life, M. Friedman added that adherence to the law and ethics is also important.

Appendix 1. Survey research

VALUES IN THE SYSTEM OF MANAGEMENT
SURVEY RESEARCH

Significance of values in management and priorities

1. **Economic values** – such as the value of a firm, effectiveness, profitability, competitiveness, the rate of return on the invested capital, innovativeness, the exchange rate, rationality, flexibility and others from this group – I perceive the company in the context of policies and the prevalent practices as: (*please choose and mark in one variant*):
 - a) the most important alongside adherence to the law from the viewpoint of the management of the enterprise;
 - b) values of key significance; adherence to the law is also of key significance, ethical norms and good practices;
 - c) non-economic values – ethical, cultural, civic, those associated with development, ecology are deemed to be equally important by us as economic values;
 - d) another response, namely
2. **Ethical and cultural values** – such as responsibility, honesty, justice, involvement, amiability, credibility, reliability, trust, respect, cooperation, solidarity, skill of achieving compromise, tolerance, generosity, empathy, understanding, civil courage, moderation, loyalty, others from this group – I perceive the company in the context of policies and the prevalent practices as: (*please choose one variant that is closest to your beliefs*)
 - a) important for realization of the mission, aims and image of the organization, as well as the promoted culture; they are appreciated and sufficiently displayed in the system of managing the firm;
 - b) important for realization of the mission, aims and image of the organization, as well as the promoted culture, although not appreciated and insufficiently displayed in the system of managing the firm;
 - c) treated in general as second-rate in the set with economic values;
 - d) another response, namely
3. **Competence and developmental values** – such as education and knowledge, experience and skills, leadership, creativity, activity, communicativeness, approaches and behaviour, health and psychophysical condition, professionalism, ability to achieve aims and realization of tasks, professional development, others from this group – I perceive the company in the context of policies and the prevalent practices as:
 - a) neuralgic for its existence, competitiveness and development and treated so;
 - b) significant values, although not always sufficiently displayed in the policies of the firm;
 - c) in general rather secondary, although primary in some areas of activity;
 - d) another response, namely
4. **Social and civic values** – such as civic involvement, activity for the common good (on behalf of restricting unemployment, environmental protection, development of culture, protection of health and life, sport and recreation, charity, etc.), social cohesion, adherence to the law, patriotism, others from this group – are in my opinion:
 - a) equally important as economic values;
 - b) significant, however less important than economic values;

- c) perceived rather as secondary, taking on significance rather sporadically;
 d) another response, namely
5. Please **scale the importance of values** in the management of an organization in accordance with your individual assessment. Legend: 1 – significance completely secondary; 2 – of little importance; 3 – of moderate importance; 4 – important; 5 – very important. (marking with sign of “x”)

No.	Significance / role of values in management of company	1	2	3	4	5
1.	Integrating people in an organization					
2.	Constituting a real element of the motivational system					
3	Enabling the overcoming of crises and difficulties					
4.	Increasing discipline					
5.	Having a favourable impact on culture of organization					
6.	Serving the higher effectiveness of organization					
7.	Favouring greater satisfaction among employees					
8.	Having a restrictive impact on pathology					
9.	Leading to the case whereby people expect their presence and adherence					
10.	Having an impact on external image of company					
11.	Other, namely					
12.	Other, namely					

6. Please indicate up to three values whose significance in your organization has grown most in the past few years in your opinion (at least three years)
- (1)
 (2)
 (3)
- (4) Please indicate up to three values whose significance in your organization has fallen most in the past few years in your opinion (at least three years)
- (1)
 (2)
 (3)

Level of importance of chosen economic values

7. What is the **level of profit in the long-term** (at least 5 years) in terms of the aims and pursuits of your organization? Please mark in one response variant that is closest to the truth:
- a) the greatest of all values;
 b) it is placed in a group of several of the most important values alongside

 c) high; although we rate more highly.....
 d) another response, namely

8. What is the **level of profit in the short-term** (for a given year) in terms of the aims and pursuits of your organization against the background of other aims and pursuits? Please mark in one response variant that is closest to the truth:
- the highest;
 - it is placed in a group of several of the most important values alongside
 - high, although lower than
 - another response, namely
9. What is the level of importance of the **exchange rate / value of shares** in terms of the aims and pursuits of your organization against the background of other aims and pursuits of the Board? Please mark in one response variant that is closest to the truth:
- the highest;
 - it is placed in a group of several of the most important values alongside
 - high, although lower than
 - another response, namely
10. **Competitiveness of organization is perceived in it** as a value:
- key, decisive to a fundamental degree in terms of the survival and development; strongly supported;
 - significant, however we are oriented towards not only competing, but cooperating too (also with market competitors);
 - with regard to your position (natural monopoly, oligopoly, etc.) we do not have to compete strongly;
 - another response, namely
11. **Innovativeness of organization**, I perceive the products, technologies and activities in the company as:
- value of key significance, which is sufficiently strongly supported;
 - value of key significance, although supported in a way that is frequently insufficient;
 - significant value, although not of key significance;
 - value of little importance in our case;
 - another response, namely
12. **Effectiveness** (perceived as the relation of results to costs) is one of the key values in economics, the economy and management. Please provide the dimension of the various features and aspects of effectiveness in the organization with the use of the following gauges: 1 – significance completely secondary; 2 – of little importance; 3 – of moderate importance; 4 – important; 5 – very important.

No.	Feature or aspect of effectiveness	1	2	3	4	5
1.	Effectiveness as criteria for evaluating an organization					
2.	Effectiveness as criteria for evaluating particular areas / organizational units					
3.	Effectiveness as criteria for evaluating management team					
4.	Effectiveness as criteria for evaluating employees in areas where it is measurable / easy to enumerate					
5.	Effectiveness as criteria for evaluating employees in areas where it is not very measurable / difficult to enumerate					
6.	Effectiveness (work, activities) as competence of management team					
7.	Effectiveness (work, activities) as competence of employees					
8.	Increasing effectiveness in areas where it is deemed to be excessively low					
9.	Increasing effectiveness in areas where it is already high					

14. Fair remuneration²⁴ in an organization is a value which:

- a) is currently realized with relation to all those employed;
- b) is realized with relation to the majority of the professional-qualification groups and we are aiming for its full realization in the upcoming years (with relation to the total employed);
- c) is realized with relation to the key managers and specialists; in the case of the others this value is not realized, although it is in our plans for the future;
- d) is realized with relation to the key managers and specialists; in the case of the others this value is not realized and it is not in our plans for the foreseeable future;
- e) another response, namely

Level of importance of non-economic values

15. Sustainable growth, taking account of both all the stakeholders, as well as the natural environment and future generations, I perceive the company in the context of policies and the prevalent practices as (*please choose one response variant*):

- a) a precious value, which we treat seriously and are currently executing;
- b) a precious value, which we are however executing only in a limited scope;
- c) a controversial value; I do not think that the concept of sustainable growth would be appropriate in the case of our organization as
- d) another response, namely

16. Corporate Social Responsibility (*you may mark in several variants of responses*):

- a) is treated in a universal and responsible way; we are regularly subjected to external audits and we attain good results;
- b) is treated in a universal and responsible way; although we are not regularly subjected to external audits;
- c) we are not distinctive from a favourable or unfavourable viewpoint in this sphere in terms of a group of organizations similar to ours;
- d) I feel that we are fulfilling the requirements well in terms of.....
however, we should work more intensively on
- e) another response, namely

17. Values associated with dignity (trust / respecting dignity, amiability, respecting freedom and privacy, others from this group) I perceive as (*please choose one response variant*):

- a) real pillar in shaping the relations with people within the framework of the organization, as well as outside of it (in shaping the relations with clients, trading partners, local communities, etc.);
- b) a pillar that is more intentional than real in shaping the relations with people within the framework of the organization, as well as outside of it – in shaping the relations with clients, trading partners, local communities, etc.;
- c) treated as rather secondary, although in a way that does not violate good practices;
- d) another response, namely

²⁴ Its essence is defined in art. 4 of the European Social Card. Out of the five criterions mentioned, two of them are the most significant : fair remuneration should be sufficient to maintain an employee and his family at a level that is deemed to be dignified in the given local community (which signifies various levels in various countries and regions); remuneration should be similar for similar qualifications, types of work and their effects, regardless of sex, age, nationality, race, outlook, political convictions, etc.

18. Trust in our organization is a value that is (*please choose the one which is the closest to your beliefs*):

- a) is well-displayed both in internal relations (we know how to show this and we do so), as well as external (we also enjoy a high level of trust among our clients and other external partners);
- b) requires strengthening, mainly in terms of relations with
- c) another response, namely

19. Balancing professional work, personal life /family life and social /civic involvement not only depends on the employer (for sure not in the main). Nevertheless, you have a certain impact on this by means of the policies you run. Please mark in the response variant that is closest to the truth:

- a) the Board has an active and efficient impact in the direction of the afore-mentioned balancing particularly by means of the following: not imposing effusive requirements with reference to the quantity and pace of work, openness with regard to the wishes of employees relating to making the dimension and time of work flexible (in as much as possible), limiting work overtime and other activities;
- b) the Board requires adherence to the law and good practices, while apart from this it does not interfere in the aforesaid issues as a principle, by acknowledging that they are at the discretion of the employees and their direct superiors;
- c) we require a high level of effectiveness, great involvement in professional work and devotion to the good of the organization. the aforesaid issues are of less interest to us;
- d) another response, namely.....

20. Quality – products, technology, qualifications, processes of work, procedures, work, co-operation, ties, etc. – over many of the past decades this has been of great and indeed, key significance. However, recently it has been possible to hear more frequently that the “excessively high” quality and durability of products is not in the interests of producers and service providers as it restricts the demand and revenue of enterprises. On the basis of your familiarity with the organization, please express your opinions on this issue by means of marking in one or several of the response variants that is closest to the truth:

- a) quality, also including the durability of foods and services, remains an extremely important value and its significance is by no means falling, but rather growing;
- b) quality remains very important, however its relation of durability / lifespan / time of use or utilization of products is undergoing change; the latter are deliberately restricted in terms of time and has little in common with the good of the client or indeed protection of the natural environment;
- c) quality is losing out to prices; despite political correctness, but in accordance with the truth it is necessary to state that mainly due to the barriers of demand and the expectations of clients that demand constant promotions and price reductions, we have a multitude of various tacky markets in Poland, a multitude of various tacky products and sub-standard quality at work (in spite of unemployment);
- d) another response, namely

21. Justice was deemed by Plato to be the most important of all virtues. The need for justice has constantly accompanied people down through the ages, while simultaneously a multitude of abuse and iniquity has been committed on its behalf. It is additionally a notion that is very subjective and potentially conflicting. What assumptions do you accept (even in silence)? (*please choose one variant out of those presented below*)

- a) we try to be fair in our decisions and managerial activity, relying on our socially and culturally educated perception of justice;
- b) we try to be fair in our decisions and managerial activity, relying on our socially and culturally educated perception of justice, but also considering what is fair and what is not in the company and communicating with others on these issues;

Respecting values in personnel policies of an organization

29. Taking account of values during recruitment and selection of people – evaluation of practices (*please mark in one response*):

- a) this takes place in the sphere that is dependent on individual knowledge, abilities and curiosity in terms of the particular personnel specialists and managers; we do not have the tools and procedures at our disposal that would facilitate the analysis of the candidates for work in the context of values in a credible manner that is credible in an organization, while also comparable and routine;
- b) as above, although with relation to some positions and professional and qualification groups, we have carried out a satisfactory operationalization and we can do this;
- c) we take account of values with relation to the majority of candidates for work and we have the methodologies at our disposal, which may be deemed to be appropriate;
- d) other response, namely

30. Taking account of values during the evaluation of employees – not necessarily only in the formalized periodical assessments; (*please mark in the most appropriate response variant*):

- a) in the evaluation of employees we do not take account of the declared and respected values by them; we are guided by the assessment of the results of work and qualifications;
- b) we take account of them in individual and rather exceptional cases;
- c) we take account of them in a routine way with relation to the chosen professional groups;
- d) we take account of them with relation to the majority of professional groups / employees;
- e) other response, namely

31. Taking account of values in decisions relating to promotions:

- a) we do not take account of the acknowledged values; we are geared by competences and the hitherto results / successes;
- b) we only take values into account with relation to some positions, especially managerial ones; we do not have any professional instrumentarium at our disposal;
- c) we only take values into account with relation to some positions, especially managerial ones; we have a professional instrumentarium at our disposal;
- d) we take values into account with relation to the majority of positions, we do not however have any specialized techniques or tools;
- e) we take values into account with relation to the majority of positions and we have specialized techniques, tools and procedures at our disposal;
- f) another response, namely

32. Taking account of values during process of remuneration of the management team and employees:

- a) we are not guided by the evaluation of the degree of conformity with the expected values in our company during the course of providing remuneration for managers and employees;
- b) we are guided by this sporadically, mainly with relation to critical events (very positive, sometimes involving rewards, or very negative, sometimes involving penalties);
- c) we take account of this rather often, particularly with the use of the system of rewards and penalties, although sometimes to increase the level of the basic salaries too;
- d) we apply a routine systemic relation in terms of the total number of managers and employees;

- e) another response, namely.....
- 33. Ties between promoting values and intangible rewards** are as follows:
- a) none;
 - b) rather sporadic;
 - c) they happen rather frequently;
 - d) they constitute an element of the system and are of a routine nature.
- 34.** If such ties occur, the intangible rewards involve
- 35. Optional opinions relating to management by values in an organization:**

Specifications

- (1) Function fulfilled in the organization:
- a) member of the Board;
 - b) personnel director / manager;
 - c) HR specialist;
 - d) other specialist
 - e) other, namely
- (2) Market sector (according to GUS), in which an organization achieves the largest revenue:
- a) industry;
 - b) trade; repair of vehicles;
 - c) construction;
 - d) transportation and warehouse management;
 - e) professional, scientific and technical activities;
 - f) financial and insurance activities;
 - g) accommodation and catering;
 - h) information and communication;
 - i) serving real estate market;
 - j) other, namely.....
- (3) Number of employed workers:
- a) up to 49 people;
 - b) 50–249 people;
 - c) 250–499 people;
 - d) over 500 people.
- (4) Nature of organization:
- a) joint-stock company;
 - b) other organization from private sector;
 - c) organization from public sector;
 - d) other, namely